

The Charity Registration Number is :- 01072884

Wirral Youth for Christ

Report and Accounts

31 August 2020

Wirral Youth for Christ

Report and accounts for the year ended 31 August 2020

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Wirral Youth for Christ

Trustees' Annual Report for the year ended 31 August 2020

The Trustees present their Report and Accounts for the year ended 31 August 2020.

Reference and administrative details

The charity name.

The legal name of the charity is:- Wirral Youth for Christ.
The charity is also known by its operating name, Wirral Youth for Christ.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 01072884.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.
The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

The Spire, Poulton
Mill Lane, Wallasey
Wirral, CH44 3BP
Telephone 01516771329

The Trustees in office on the date the report was approved were:-

Anne Hesketh
Mark Woodger
Dan Sach
Olivia Higgins
David Vestergaard

The following persons served as Trustees during the year ended 31 August 2020 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Anne Hesketh
Mark Woodger
Dan Sach
Olivia Higgins
David Vestergaard

All the trustees are also members of the charity.

Wirral Youth for Christ

Trustees' Annual Report for the year ended 31 August 2020

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The purposes of the Charity are set out with the Charity's objectives detailed below.

The main activities undertaken in relation to those purposes during the year.

The charity's objects and principal activities are:

1. To promote the Christian faith and to offer the message, lifestyle and teachings of Jesus throughout the world, with particular focus on Wirral.
2. To teach, encourage and develop young people so that they reach their full potential personally, socially and spiritually.
3. To give young people an informed opportunity to repeatedly hear and respond to the message of Jesus.
4. To promote and encourage positive Christian living.
5. To relieve poverty and sickness thereby demonstrating practically the gospel of Jesus."

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- Weekly lunchtime group session for young people to explore the Christian faith and ask questions about life in 12 secondary schools on Wirral.
- Wirral primary school assemblies.
- RE primary school sessions
- Sports event for the young people of Wallasey- youth clubs delivered in Wallasey
- prayer space sessions for young people
- Residential Trips for young people
- Wirral secondary school assemblies
- RE secondary school sessions
- Wirral secondary school drug and alcohol education sessions
- Wirral primary school drug and alcohol education sessions
- Wirral secondary school relationship and sex education sessions
- Wirral primary school relationship and sex education sessions
- small group mentoring courses
- one to one mentoring sessions delivered in Wirral secondary schools
- teacher / youth leader training sessions

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Wirral Youth for Christ

Trustees' Annual Report for the year ended 31 August 2020

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Proposals for new Trustees are made by the Chair after making appropriate enquiries. Appointments are then made by election by the existing board of Trustees.

Bankers Santander

Accountants KBH Accountants Ltd - 255 Poulton Road, Wallasey, CH44 4BT

Financial review

The charity's financial position at the end of the year ended 31 August 2020

The financial position of the charity at 31 August 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	(5,558)	(7,774)
Unrestricted Revenue Funds available for the general purposes of the charity	24,101	21,690
Restricted Revenue Funds	-	7,969
Total Funds	24,101	29,659

Financial review of the position at the reporting date, 31 August 2020 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The reserving policy is to maintain a balance on unrestricted funds which equates to approximately two months' unrestricted payments to cover emergency situations which may arise from time to time.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Malcolm Wright

Member of Chartered Accountants

Elpizo Limited

Bebington

Wirral

CH63 8PP

Wirral Youth for Christ

Trustees' Annual Report for the year ended 31 August 2020

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 27/10/2021 2021.


OLIVIA HIGGINS
Trustee

Wirral Youth for Christ

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2020

I report to the Trustees on my examination of the financial statements of the charity on pages 7 to 21 for the year ended 31 August 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 4, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Wirral Youth for Christ

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

Malcolm Wright - Independent Examiner

Chartered Accountants

Elpizo Limited
Bebington
Wirral
CH63 8PP

This report was signed on 27/10/2021 2021

Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2020

Statement of Financial Activities for the year ended 31 August 2020

	SORP Ref	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Income & Endowments from:					
Donations & Legacies	A1	64,728	1,899	66,627	91,014
Other	A5	12,873	-	12,873	-
Total income	A	77,601	1,899	79,500	91,014
Expenditure on:					
Charitable activities	B2	75,190	9,868	85,058	98,788
Total expenditure	B	75,190	9,868	85,058	98,788
Net income for the year		2,411	(7,969)	(5,558)	(7,774)
Net income after transfers	A-B-C	2,411	(7,969)	(5,558)	(7,774)
Net movement in funds		2,411	(7,969)	(5,558)	(7,774)
Reconciliation of funds:-					
	E				
Total funds brought forward		21,690	7,969	29,659	37,433
Total funds carried forward		24,101	-	24,101	29,659

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 13 to 21 form an integral part of these accounts.

Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2020

Wirral Youth for Christ - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	67,030	23,984	91,014
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	67,030	23,984	91,014
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	75,809	22,979	98,788
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	75,809	22,979	98,788
Net gains on investments	B4	-	-	-
Net income for the year		(8,779)	1,005	(7,774)
Transfers between funds	C	-	-	-
Net income after transfers		(8,779)	1,005	(7,774)
Net movement in funds		(8,779)	1,005	(7,774)
Reconciliation of funds:-				
Total funds brought forward	E	30,469	6,964	37,433
Total funds carried forward		21,690	7,969	29,659

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2020

The notes attached on pages 13 to 21 form an integral part of these accounts.

Wirral Youth for Christ - Resources applied in the year ended 31 August 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	(5,558)	(7,774)
Net resources available to fund charitable activities	<u>(5,558)</u>	<u>(7,774)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 13 to 21 form an integral part of these accounts.

Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2020

Movements in revenue and capital funds for the year ended 31 August 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	21,690	7,969	29,659	37,433
Recognised gains and losses before transfers	2,411	(7,969)	(5,558)	(7,774)
	24,101	-	24,101	29,659
Closing revenue funds	24,101	-	24,101	29,659

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	24,101	-	24,101	29,659

The notes attached on pages 13 to 21 form an integral part of these accounts.

Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2020

**Wirral Youth for Christ
Income and Expenditure Account for the year ended 31 August 2020 as required by the
Companies Act 2006**

	2020 £	2019 £
Income		
Income from operations	56,468	91,014
Refunds from HMRC on gift aided donations	10,159	-
Other operating income	12,873	-
Gross income in the year before exceptional items	79,500	91,014
Gross income in the year including exceptional items	79,500	91,014
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	84,758	98,488
Governance costs	300	300
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	85,058	98,788
Net income before tax in the financial year	(5,558)	(7,774)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(5,558)	(7,774)
Retained surplus for the financial year	(5,558)	(7,774)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 21 form an integral part of these accounts.

Wirral Youth for Christ - Balance Sheet as at 31 August 2020

	SORP		2020	2019
	Note	Ref	£	£
Current assets		B		
Debtors	9	B2	247	-
Cash at bank and in hand		B4	28,082	31,226
Total current assets			<u>28,329</u>	<u>31,226</u>
Creditors: amounts falling due within one year	10	C1	<u>(4,228)</u>	<u>(1,567)</u>
Net current assets			24,101	29,659
The total net assets of the charity			<u>24,101</u>	<u>29,659</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-


Restricted funds				
Restricted Revenue Funds	13	D2	-	7,969
			-	7,969
Unrestricted Funds				
Unrestricted Revenue Funds	13	D3	24,101	21,690
			24,101	21,690
Designated Funds				
Total charity funds			<u>24,101</u>	<u>29,659</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


OLIVIA HIGGINS
Trustee

Approved by the board of trustees on 27/10/ 2021

The notes attached on pages 13 to 21 form an integral part of these accounts.

Wirral Youth for Christ

Notes to the Accounts for the year ended 31 August 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Wirral Youth for Christ

Notes to the Accounts for the year ended 31 August 2020

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

Wirral Youth for Christ

Notes to the Accounts for the year ended 31 August 2020

5 Net surplus before tax in the financial year

	2020 £	2019 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	1,509	1,344

6 Staff costs and emoluments

<i>Salary costs</i>	2020 £	2019 £
Gross Salaries excluding trustees and key management personnel	69,225	78,793
Employer's National Insurance for all staff	3,214	2,771
Employer's operating costs of defined contribution pension schemes	1,509	1,344
Total salaries, wages and related costs	73,948	82,908

The average number of part time staff employed in the year was	-	1
The average number of full time staff employed in the year was	3	4
The estimated full time equivalent number of all staff employed in the year was	3	5

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	5
The estimated full time equivalent number of all staff employed as above	3	5

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Debtors

	2020 £	2019 £
Other debtors	247	-

Wirral Youth for Christ

Notes to the Accounts for the year ended 31 August 2020

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	250	458
PAYE, NIC VAT and other taxes	547	1,108
Other creditors	3,431	1
	4,228	1,567

11 Income and Expenditure account summary

	2020	2019
	£	£
At 1 September 2019	29,659	37,433
Surplus after tax for the year	(5,558)	(7,774)
At 31 August 2020	24,101	29,659

12 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	28,329	-	-	28,329
Current Liabilities	(4,228)	-	-	(4,228)
	24,101	-	-	24,101

At 1 September 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	23,257	-	7,969	31,226
Current Liabilities	(1,567)	-	-	(1,567)
	21,690	-	7,969	29,659

13 Change in total funds over the year as shown in Note 12, analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	See Note 14 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	21,690	2,411	-	24,101
Total unrestricted and designated funds	21,690	2,411	-	24,101
Restricted funds:-				
Fusion Wallasey	7,969	(7,969)	-	-
Total restricted funds	7,969	(7,969)	-	-
Total charity funds	29,659	(5,558)	-	24,101

Wirral Youth for Christ

Notes to the Accounts for the year ended 31 August 2020

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	77,601	(75,190)	-	2,411
Restricted funds:-				
Fusion Wallasey	1,899	(9,868)	-	(7,969)
	79,500	(85,058)	-	(5,558)

15 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Fusion Wallasey

Provide youth work in Wallasey sponsored by three churches working together.

16 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Wirral Youth for Christ

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	3,073	-	3,073	491
Refunds from HMRC on gift aided donations	10,159	-	10,159	-
One off gift	7,327	-	7,327	15,681
Committed monthly giving	26,300	-	26,300	30,169
Church monthly giving	14,050	-	14,050	14,345
Fusion Wallasey	-	1,899	1,899	23,984
School fees	3,819	-	3,819	6,344
Total donations and gifts from individuals	64,728	1,899	66,627	91,014
Prior year	67,030	23,984	91,014	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	64,728	1,899	66,627	91,014
Prior year				
	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Prior Year Total Funds 2019 £	
Total Donations, Grants and Legacies A1	67,030	23,984	91,014	

18 Other income and gains

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Current year				
Sundry other income	12,873	-	12,873	-
Total other income A5	12,873	-	12,873	-

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19 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Gross wages and salaries - charitable activities		61,854	7,371	69,225	78,793
Employers' NI - Charitable activities		2,133	1,081	3,214	2,771
Defined contribution pension costs - charitable activities		1,273	236	1,509	1,344
Travel and Subsistence - Charitable Activities		442	-	442	1,533
Training and conference		125	-	125	1,542
Activities and resources		2,031	180	2,211	5,116
Stationery, printing and postage		649	-	649	635
Supervision		(1,000)	1,000	-	-
Total direct spending	B2a	67,507	9,868	77,375	91,734
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2019	2019	2019	
		£	£	£	
Gross wages and salaries - charitable activities		60,293	18,500	78,793	
Employers' NI - Charitable activities		2,771	-	2,771	
Defined contribution pension costs - charitable activities		1,044	300	1,344	
Travel and Subsistence - Charitable Activities		1,533	-	1,533	
Training and conference		1,514	28	1,542	
Activities and resources		3,971	1,145	5,116	
Stationery, printing and postage		35	600	635	
Supervision		(2,400)	2,400	-	
Total direct spending	B2a	68,761	22,973	91,734	

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20 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Premises Expenses				
Rent payable under operating leases	3,228	-	3,228	3,000
Rates and water charges	-	-	-	300
Premises repairs, renewals and maintenance	-	-	-	195
Administrative overheads				
Telephone, fax and internet	1,070	-	1,070	937
Subscriptions to periodicals	2,224	-	2,224	2,022
Liability and contents insurance	498	-	498	-
Sundry expenses	63	-	63	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	300	-	300	300
Support costs before reallocation	7,383	-	7,383	6,754
Total support costs - Current Year	7,383	-	7,383	6,754

The basis of allocation of costs between activities is described under accounting policies

Prior Year	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds
	2020	2020	2019
	£	£	£
Premises Expenses			
Rent payable under operating leases	3,000	-	3,000
Rates and water charges	300	-	300
Premises repairs, renewals and maintenance	189	6	195
Administrative overheads			
Telephone, fax and internet	937	-	937
Subscriptions to periodicals	2,022	-	2,022
Professional fees paid to advisors			
Accountancy fees other than examination or audit fees	300	-	300
Support costs before reallocation	6,748	6	6,754
Less support costs reallocated to			
Total support costs - Prior Year	6,748	6	6,754

The basis of allocation of costs between activities is described under accounting policies

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Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

21 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	300	-	300	300
Total Governance costs	300	-	300	300

All the expenditure in the prior year was unrestricted.

22 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total direct spending	B2a	67,507	9,868	77,375	91,734
Total support costs	B2d	7,383	-	7,383	6,754
Total Governance costs	B2e	300	-	300	300
Total charitable expenditure	B2	75,190	9,868	85,058	98,788

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2019	2019	2019
		£	£	£
Total direct spending	B2a	68,761	22,973	91,734
Total support costs	B2d	6,748	6	6,754
Total Governance costs	B2e	300	-	300
Total charitable expenditure	B2	75,809	22,979	98,788