

The Charity Registration Number is :- 01072884

Wirral Youth for Christ  
Report and Accounts  
31 August 2021

**Wirral Youth for Christ**

**Report and accounts for the year ended 31 August 2021**

**Contents**

	<b>Page</b>
<b>Charity information</b>	<b>1</b>
<b>Trustees' Annual Report</b>	<b>1</b>
<b>Statement of Trustees' responsibilities</b>	<b>4</b>
<b>Independent Accountant's Report</b>	<b>5</b>
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	7
Statement of Financial Activities - Prior Year statement	8
Movements in funds	10
Income and Expenditure account	11
<b>Balance sheet</b>	<b>12</b>
<b>Notes to the accounts</b>	<b>13</b>

## **Wirral Youth for Christ**

### **Trustees' Annual Report for the year ended 31 August 2021**

The Trustees present their Report and Accounts for the year ended 31 August 2021.

#### **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 2021 :-**

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 2021**

#### **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 2021**

#### **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 2021***

The financial position of the charity at 31 August 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	8,517	(5,558)
Unrestricted Revenue Funds available for the general purposes of the charity	32,618	24,101
Restricted Revenue Funds	-	-
<b>Total Funds</b>	<b>32,618</b>	<b>24,101</b>

##### ***Financial review of the position at the reporting date, 31 August 2021 .***

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 2021

#### 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/ 2022.

  
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 2021**

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 2021 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 (CCEV), 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

27 October 2022

This report was signed on \_\_\_\_\_ 2022



**Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2021**

**Statement of Financial Activities for the year ended 31 August 2021**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	52,937	-	52,937	66,627
Other	A5	12,723	-	12,723	12,873
<b>Total income</b>	<b>A</b>	<b>65,660</b>	<b>-</b>	<b>65,660</b>	<b>79,500</b>
<b>Expenditure on:</b>					
Charitable activities	B2	57,143	-	57,143	85,058
<b>Total expenditure</b>	<b>B</b>	<b>57,143</b>	<b>-</b>	<b>57,143</b>	<b>85,058</b>
<b>Net income for the year</b>		<b>8,517</b>	<b>-</b>	<b>8,517</b>	<b>(5,558)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>8,517</b>	<b>-</b>	<b>8,517</b>	<b>(5,558)</b>
<b>Net movement in funds</b>		<b>8,517</b>	<b>-</b>	<b>8,517</b>	<b>(5,558)</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		24,101	-	24,101	29,659
<b>Total funds carried forward</b>		<b>32,618</b>	<b>-</b>	<b>32,618</b>	<b>24,101</b>

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 2021**

**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 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	64,728	1,899	<b>66,627</b>
Other	A5	12,873	-	<b>12,873</b>
<b>Total income</b>	<b>A</b>	<b>77,601</b>	<b>1,899</b>	<b>79,500</b>
<b>Expenditure on:</b>				
Charitable activities	B2	75,190	9,868	<b>85,058</b>
<b>Total expenditure</b>	<b>B</b>	<b>75,190</b>	<b>9,868</b>	<b>85,058</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>2,411</b>	<b>(7,969)</b>	<b>(5,558)</b>
<b>Net income after transfers</b>		<b>2,411</b>	<b>(7,969)</b>	<b>(5,558)</b>
<b>Net movement in funds</b>		<b>2,411</b>	<b>(7,969)</b>	<b>(5,558)</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>21,690</b>	<b>7,969</b>	<b>29,659</b>
<b>Total funds carried forward</b>		<b>24,101</b>	<b>-</b>	<b>24,101</b>

**All activities derive from continuing operations**

**Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2021**

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 2021 towards fixed assets for Charity use:-**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	8,517	(5,558)
<b>Net resources available to fund charitable activities</b>	<b><u>8,517</u></b>	<b><u>(5,558)</u></b>

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 2021**

**Movements in revenue and capital funds for the year ended 31 August 2021**

**Revenue accumulated funds**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	24,101	-	24,101	29,659
Recognised gains and losses before transfers	8,517	-	8,517	(5,558)
	<b>32,618</b>	<b>-</b>	<b>32,618</b>	<b>24,101</b>
<b>Closing revenue funds</b>	<b>32,618</b>	<b>-</b>	<b>32,618</b>	<b>24,101</b>

**Summary of funds**

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	32,618	-	32,618	24,101

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 2021**

**Wirral Youth for Christ  
Income and Expenditure Account for the year ended 31 August 2021 as required by the  
Companies Act 2006**

	2021 £	2020 £
<b>Income</b>		
Income from operations	47,732	56,468
Refunds from HMRC on gift aided donations	5,205	10,159
Other operating income	12,723	12,873
<b>Gross income in the year before exceptional items</b>	<b>65,660</b>	<b>79,500</b>
<b>Gross income in the year including exceptional items</b>	<b>65,660</b>	<b>79,500</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	56,841	84,758
Governance costs	300	300
Interest payable	2	-
<b>Total expenditure in the year</b>	<b>57,143</b>	<b>85,058</b>
<b>Net income before tax in the financial year</b>	<b>8,517</b>	<b>(5,558)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>8,517</b>	<b>(5,558)</b>
<b>Retained surplus for the financial year</b>	<b>8,517</b>	<b>(5,558)</b>

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 2021

	SORP		2021	2020
	Note	Ref	£	£
<b>Current assets</b>		B		
Debtors	9	B2	-	247
Cash at bank and in hand		B4	35,834	28,082
<b>Total current assets</b>			<u>35,834</u>	<u>28,329</u>
<b>Creditors: amounts falling due within one year</b>	10	C1	<u>(3,216)</u>	<u>(4,228)</u>
<b>Net current assets</b>			32,618	24,101
<b>The total net assets of the charity</b>			<u>32,618</u>	<u>24,101</u>

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

## Unrestricted Funds

Unrestricted Revenue Funds	13	D3	32,618	24,101
			32,618	24,101
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u>32,618</u>	<u>24,101</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/ 2022

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 2021

#### 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 2021

#### *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 2021

#### 5 Net surplus before tax in the financial year

	2021 £	2020 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	961	1,509

#### 6 Staff costs and emoluments

<i>Salary costs</i>	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	44,490	69,225
Employer's National Insurance for all staff	560	3,214
Employer's operating costs of defined contribution pension schemes	961	1,509
<b>Total salaries, wages and related costs</b>	<b>46,011</b>	<b>73,948</b>

The average number of part time staff employed in the year was	-	-
The average number of full time staff employed in the year was	2	3
The estimated full time equivalent number of all staff employed in the year was	2	3

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

Engaged on charitable activities	2	3
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>2</b>	<b>3</b>

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

	2021 £	2020 £
Other debtors	-	247

## Wirral Youth for Christ

### Notes to the Accounts for the year ended 31 August 2021

#### 10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	250	250
PAYE, NIC VAT and other taxes	994	547
Other creditors	1,972	3,431
	<b>3,216</b>	<b>4,228</b>

#### 11 Income and Expenditure account summary

	2021	2020
	£	£
At 1 September 2020	24,101	29,659
Surplus after tax for the year	8,517	(5,558)
At 31 August 2021	<b>32,618</b>	<b>24,101</b>

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

At 31 August 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	35,834	-	-	35,834
Current Liabilities	(3,216)	-	-	(3,216)
	<b>32,618</b>	<b>-</b>	<b>-</b>	<b>32,618</b>

At 1 September 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	28,329	-	-	28,329
Current Liabilities	(4,228)	-	-	(4,228)
	<b>24,101</b>	<b>-</b>	<b>-</b>	<b>24,101</b>

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

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 14 £	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	24,101	8,517	-	32,618
<b>Total unrestricted and designated funds</b>	<b>24,101</b>	<b>8,517</b>	<b>-</b>	<b>32,618</b>
<b>Total charity funds</b>	<b>24,101</b>	<b>8,517</b>	<b>-</b>	<b>32,618</b>

## Wirral Youth for Christ

### Notes to the Accounts for the year ended 31 August 2021

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	65,660	(57,143)	-	8,517
	<b>65,660</b>	<b>(57,143)</b>	<b>-</b>	<b>8,517</b>

#### 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.

#### 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 2021 as required by the SORP 2015

*This analysis is classsified 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
	2021	2021	2021	2020
	£	£	£	£
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	-	-	-	3,073
Refunds from HMRC on gift aided donations	5,205	-	5,205	10,159
One off gift	8,993	-	8,993	7,327
Committed monthly giving	25,516	-	25,516	26,300
Church monthly giving	13,163	-	13,163	14,050
Fusion Wallasey	-	-	-	1,899
School fees	60	-	60	3,819
<b>Total donations and gifts from individuals</b>	<b>52,937</b>	<b>-</b>	<b>52,937</b>	<b>66,627</b>
<b>Prior year</b>	<b>64,728</b>	<b>1,899</b>	<b>66,627</b>	
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies A1</b>	<b>52,937</b>	<b>-</b>	<b>52,937</b>	<b>66,627</b>
<b>Prior year</b>				
	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
<b>Total Donations, Grants and Legacies A1</b>	<b>64,728</b>	<b>1,899</b>	<b>66,627</b>	

### 18 Other income and gains

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Current year</b>				
Sundry other income	12,723	-	12,723	12,873
<b>Total other income A5</b>	<b>12,723</b>	<b>-</b>	<b>12,723</b>	<b>12,873</b>

## Wirral Youth for Christ

### Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

#### 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
		2021	2021	2021	2020
		£	£	£	£
Gross wages and salaries - charitable activities		44,490	-	44,490	69,225
Employers' NI - Charitable activities		560	-	560	3,214
Defined contribution pension costs - charitable activities		961	-	961	1,509
Travel and Subsistence - Charitable Activities		117	-	117	442
Training and conference		287	-	287	125
Activities and resources		2,834	-	2,834	2,211
Stationery, printing and postage		619	-	619	649
Supervision		-	-	-	-
<b>Total direct spending</b>	<b>B2a</b>	<b>49,868</b>	<b>-</b>	<b>49,868</b>	<b>77,375</b>
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2020	2020	2020	
		£	£	£	
Gross wages and salaries - charitable activities		61,854	7,371	69,225	
Employers' NI - Charitable activities		2,133	1,081	3,214	
Defined contribution pension costs - charitable activities		1,273	236	1,509	
Travel and Subsistence - Charitable Activities		442	-	442	
Training and conference		125	-	125	
Activities and resources		2,031	180	2,211	
Stationery, printing and postage		649	-	649	
Supervision		(1,000)	1,000	-	
<b>Total direct spending</b>	<b>B2a</b>	<b>67,507</b>	<b>9,868</b>	<b>77,375</b>	

## Wirral Youth for Christ

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

### 20 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Premises Expenses</b>				
Rent payable under operating leases	3,000	-	3,000	3,228
Cleaning and waste management	12	-	12	-
<b>Administrative overheads</b>				
Telephone, fax and internet	762	-	762	1,070
Subscriptions to periodicals	2,199	-	2,199	2,224
Liability and contents insurance	454	-	454	498
Sundry expenses	246	-	246	63
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	300	-	300	300
<b>Financial costs</b>				
Bank interest payable	2	-	2	-
<b>Support costs before reallocation</b>	<b>6,975</b>	<b>-</b>	<b>6,975</b>	<b>7,383</b>
<b>Total support costs - Current Year</b>	<b>6,975</b>	<b>-</b>	<b>6,975</b>	<b>7,383</b>

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

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
<b>Premises Expenses</b>			
Rent payable under operating leases	3,228	-	3,228
<b>Administrative overheads</b>			
Telephone, fax and internet	1,070	-	1,070
Subscriptions to periodicals	2,224	-	2,224
Liability and contents insurance	498	-	498
Sundry expenses	63	-	63
<b>Professional fees paid to advisors</b>			
Accountancy fees other than examination or audit fees	300	-	300
<b>Support costs before reallocation</b>	<b>7,383</b>	<b>-</b>	<b>7,383</b>
<b>Less support costs reallocated to</b>			
<b>Total support costs - Prior Year</b>	<b>7,383</b>	<b>-</b>	<b>7,383</b>

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

## Wirral Youth for Christ

Detailed analysis of income and expenditure for the year ended 31 August 2021 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
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	300	-	300	300
<b>Total Governance costs</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>300</b>

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
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	<b>B2a</b>	49,868	-	49,868	77,375
Total support costs	<b>B2d</b>	6,975	-	6,975	7,383
Total Governance costs	<b>B2e</b>	300	-	300	300
<b>Total charitable expenditure</b>	<b>B2</b>	<b>57,143</b>	<b>-</b>	<b>57,143</b>	<b>85,058</b>

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2020	2020	2020
		£	£	£
Total direct spending	<b>B2a</b>	67,507	9,868	77,375
Total support costs	<b>B2d</b>	7,383	-	7,383
Total Governance costs	<b>B2e</b>	300	-	300
<b>Total charitable expenditure</b>	<b>B2</b>	<b>75,190</b>	<b>9,868</b>	<b>85,058</b>