

The Charity Registration Number is :- 01072884

Wirral Youth for Christ

Report and Accounts

31 August 2022

# **Wirral Youth for Christ**

## **Report and accounts for the year ended 31 August 2022**

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## **Wirral Youth for Christ**

### **Trustees' Annual Report for the year ended 31 August 2022**

The Trustees present their Report and Accounts for the year ended 31 August 2022.

#### **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.

**Wirral Youth for Christ**

**Trustees' Annual Report for the year ended 31 August 2022**

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

C/O Hope Church  
Station Road, Hoylake  
Wirral, CH47 4AA  
Telephone 01516771329

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

Anne Hesketh  
Mark Woodger  
  
Daniel Sach  
Olivia Higgins  
David Vestergaard

**The following persons served as Trustees during the year ended 31 August 2022 :-**

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.

All the trustees are also members of the charity.

## **Wirral Youth for Christ**

### **Trustees' Annual Report for the year ended 31 August 2022**

#### **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 8 secondary schools on Wirral.
- Wirral secondary school virtual and in person assemblies
- Wirral RE secondary school sessions
- Wirral primary school drug and alcohol education sessions
- Secondary school relationship and sex education sessions
- Wirral primary school relationship and sex education sessions
- One to one mentoring sessions delivered in Wirral secondary schools
- Youth leader training sessions
- Supporting Wirral church youth groups/events
- Supporting Residential Trips for young people

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 2022

#### 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.

##### *The trustees' bankers and advisors*

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 2022*

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net income	(6,881)	8,517
Unrestricted Revenue Funds available for the general purposes of the charity	25,737	32,618
Total Funds	25,737	32,618

##### *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  
13 Village Road  
Bebington  
Wirral  
CH63 8PP

## Wirral Youth for Christ

### Trustees' Annual Report for the year ended 31 August 2022

#### 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 :-

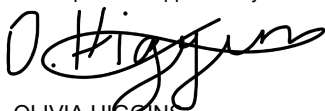
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the 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 25/08/2023



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 2022**

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 23 for the year ended 31 August 2022 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 5, 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.

#### **Independent Examiner's Statement, Report and Opinion**

## Wirral Youth for Christ

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  
13 Village Road  
Bebington  
Wirral  
CH63 8PP

This report was signed on 25 AUGUST 2023

# Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2022

## Statement of Financial Activities for the year ended 31 August 2022

	SORP Ref	Current year Unrestricted Funds  2022 £	Current year Restricted Funds  2022 £	Current year Total Funds  2022 £	Prior Year Total Funds  2021 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	48,656	-	<b>48,656</b>	52,937
Other	A5	-	-	-	12,723
<b>Total income</b>	<b>A</b>	<b>48,656</b>	<b>-</b>	<b>48,656</b>	<b>65,660</b>
<b>Expenditure on:</b>					
Charitable activities	B2	55,537	-	<b>55,537</b>	57,143
<b>Total expenditure</b>	<b>B</b>	<b>55,537</b>	<b>-</b>	<b>55,537</b>	<b>57,143</b>
<b>Net income for the year</b>		<b>(6,881)</b>	<b>-</b>	<b>(6,881)</b>	<b>8,517</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(6,881)</b>	<b>-</b>	<b>(6,881)</b>	<b>8,517</b>
<b>Net movement in funds</b>		<b>(6,881)</b>	<b>-</b>	<b>(6,881)</b>	<b>8,517</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		32,618	-	<b>32,618</b>	24,101
<b>Total funds carried forward</b>		<b>25,737</b>	<b>-</b>	<b>25,737</b>	<b>32,618</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 the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2022**

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

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	52,937	-	<b>52,937</b>
Other	A5	12,723	-	<b>12,723</b>
<b>Total income</b>	<b>A</b>	<b>65,660</b>	<b>-</b>	<b>65,660</b>
<b>Expenditure on:</b>				
Charitable activities	B2	57,143	-	<b>57,143</b>
<b>Total expenditure</b>	<b>B</b>	<b>57,143</b>	<b>-</b>	<b>57,143</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>8,517</b>	<b>-</b>	<b>8,517</b>
<b>Net income after transfers</b>		<b>8,517</b>	<b>-</b>	<b>8,517</b>
<b>Net movement in funds</b>		<b>8,517</b>	<b>-</b>	<b>8,517</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>24,101</b>	<b>-</b>	<b>24,101</b>
<b>Total funds carried forward</b>		<b>32,618</b>	<b>-</b>	<b>32,618</b>

## Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2022

All activities derive from continuing operations

**Wirral Youth for Christ - Resources applied in the year ended 31 August 2022 towards fixed assets for Charity use:-**

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(6,881)	8,517
<b>Net resources available to fund charitable activities</b>	<b>(6,881)</b>	<b>8,517</b>

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

## Movements in revenue and capital funds for the year ended 31 August 2022

### Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	32,618	-	32,618	24,101
Recognised gains and losses before transfers	(6,881)	-	(6,881)	8,517
	<b>25,737</b>	<b>-</b>	<b>25,737</b>	<b>32,618</b>

<b>Closing revenue funds</b>	<b>25,737</b>	<b>-</b>	<b>25,737</b>	<b>32,618</b>
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### Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	25,737	-	25,737	32,618
<b>Total funds</b>	<b>25,737</b>	<b>-</b>	<b>25,737</b>	<b>32,618</b>

**Wirral Youth for Christ - Statement of Financial Activities for the year ended 31 August 2022**

**Wirral Youth for Christ  
Income and Expenditure Account for the year ended 31 August 2022 as required by the  
Companies Act 2006**

	2022 £	2021 £
<b>Income</b>		
Income from operations	43,895	47,732
Refunds from HMRC on gift aided donations	4,761	5,205
Investment income and interest		
Other operating income	-	12,723
<b>Gross income in the year before exceptional items</b>	<b>48,656</b>	<b>65,660</b>
<b>Gross income in the year including exceptional items</b>	<b>48,656</b>	<b>65,660</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	55,117	56,841
Governance costs	420	300
Interest payable	-	2
<b>Total expenditure in the year</b>	<b>55,537</b>	<b>57,143</b>
<b>Net income after tax in the financial year</b>	<b>(6,881)</b>	<b>8,517</b>
<b>Retained surplus for the financial year</b>	<b>(6,881)</b>	<b>8,517</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 23 form an integral part of these accounts.**

# Wirral Youth for Christ - Balance Sheet as at 31 August 2022

	SORP		2022	2021
	Note	Ref	£	£
<b>Current assets</b>	B			
Cash at bank and in hand	B4		27,885	35,834
<b>Creditors: amounts falling due within one year</b>	10	C1	<u>(2,148)</u>	<u>(3,216)</u>
<b>Net current assets</b>			25,737	32,618
<b>The total net assets of the charity</b>			<u>25,737</u>	<u>32,618</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	25,737	32,618
			25,737	32,618

## Designated Funds

<b>Total charity funds</b>			<u>25,737</u>	<u>32,618</u>
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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 7.

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 25/08/ 2023

The notes attached on pages 13 to 23 form an integral part of these accounts.

# Wirral Youth for Christ

## Notes to the Accounts for the year ended 31 August 2022

### 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.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 August 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## **Wirral Youth for Christ**

### **Notes to the Accounts for the year ended 31 August 2022**

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

#### **Creditors and provisions**

A creditor 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..

#### **Cash and Bank Balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

## Wirral Youth for Christ

### Notes to the Accounts for the year ended 31 August 2022

#### Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

#### 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. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### 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 is no significant implications of such matters

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

	2022 £	2021 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	966	961

## Wirral Youth for Christ

### Notes to the Accounts for the year ended 31 August 2022

#### 6 Interest payable

	2022	2021
	£	£
Bank interest payable	-	2

#### 7 Staff costs and emoluments

##### Salary costs

	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	44,720	44,490
Employer's National Insurance for all staff	-	560
Employer's operating costs of defined contribution pension schemes	966	961
<b>Total salaries, wages and related costs</b>	<b>45,686</b>	<b>46,011</b>

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

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

#### 8 Defined contribution pension schemes

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

#### 9 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.

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

	2022	2021
	£	£
Accruals	250	250
PAYE, NIC VAT and other taxes	183	994
Other creditors	1,715	1,972
	<b>2,148</b>	<b>3,216</b>

# Wirral Youth for Christ

## Notes to the Accounts for the year ended 31 August 2022

### 11 Income and Expenditure account summary

	2022 £	2021 £
<b>At 1 September 2021</b>	32,618	24,101
Surplus after tax for the year	(6,881)	8,517
<b>At 31 August 2022</b>	<b>25,737</b>	<b>32,618</b>

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

<b>At 31 August 2022</b>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	27,885	-	-	27,885
Current Liabilities	(2,148)	-	-	(2,148)
	<b>25,737</b>	<b>-</b>	<b>-</b>	<b>25,737</b>

<b>At 1 September 2021</b>	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>

### 13 Changes in total funds over the year as shown in Note 12

	Funds brought forward from 2021 £	Movement in funds in 2022 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	32,618	(6,881)	-	25,737
<b>Total unrestricted and designated funds</b>	<b>32,618</b>	<b>(6,881)</b>	<b>-</b>	<b>25,737</b>
<b>Total charity funds</b>	<b>32,618</b>	<b>(6,881)</b>	<b>-</b>	<b>25,737</b>

## Wirral Youth for Christ

### Notes to the Accounts for the year ended 31 August 2022

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	48,656	(55,537)	-	(6,881)
	<b>48,656</b>	<b>(55,537)</b>	<b>-</b>	<b>(6,881)</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 2022 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 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations and gifts from individuals</b>				
Refunds from HMRC on gift aided donations	4,761	-	<b>4,761</b>	5,205
One off gift	6,829	-	<b>6,829</b>	8,993
Committed monthly giving	22,456	-	<b>22,456</b>	25,516
Church monthly giving	11,610	-	<b>11,610</b>	13,163
School fees	-	-	-	60
<b>Total donations and gifts from individuals</b>	<b>45,656</b>	<b>-</b>	<b>45,656</b>	<b>52,937</b>
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Revenue grants and donations from non public bodies</b>				
Raby's Schools Trust	3,000	-	<b>3,000</b>	-
<b>Total private sector revenue grants</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies</b> A1	<b>48,656</b>	<b>-</b>	<b>48,656</b>	<b>52,937</b>

## Wirral Youth for Christ

### Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

#### 18 Other income and gains

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current year</i>	2022	2022	2022	2021
	£	£	£	£
Sundry other income	-	-	-	12,723
<b>Total other income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,723</b>

A5

#### 19 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2022	2022	2022	2021
	£	£	£	£
Gross wages and salaries - charitable activities	44,720	-	44,720	44,490
Employers' NI - Charitable activities	-	-	-	560
Defined contribution pension costs - charitable activities	966	-	966	961
Travel and Subsistence - Charitable Activities	854	-	854	117
Training and conference	455	-	455	287
Activities and resources	691	-	691	2,834
Stationery, printing and postage	395	-	395	619
<b>Total direct spending</b>	<b>48,081</b>	<b>-</b>	<b>48,081</b>	<b>49,868</b>

B2a

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>	2021	2021	2021
	£	£	£
Gross wages and salaries - charitable activities	44,490	-	44,490
Employers' NI - Charitable activities	560	-	560
Defined contribution pension costs - charitable activities	961	-	961
Travel and Subsistence - Charitable Activities	117	-	117
Training and conference	287	-	287
Activities and resources	2,834	-	2,834
Stationery, printing and postage	619	-	619
<b>Total direct spending</b>	<b>49,868</b>	<b>-</b>	<b>49,868</b>

B2a

## Wirral Youth for Christ

Detailed analysis of income and expenditure for the year ended 31 August 2022 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
	2022	2022	2022	2021
	£	£	£	£
<b><i>Premises Expenses</i></b>				
Rent payable under operating leases	3,000	-	3,000	3,000
Cleaning and waste management	-	-	-	12
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	449	-	449	762
Subscriptions to periodicals	2,260	-	2,260	2,199
Liability and contents insurance	499	-	499	454
Sundry expenses	228	-	228	246
<b><i>Professional fees paid to advisors other than the auditor or examiner</i></b>				
Accountancy fees other than examination or audit fees	600	-	600	300
Bank interest payable	-	-	-	2
<b>Support costs before reallocation</b>	<b>7,036</b>	<b>-</b>	<b>7,036</b>	<b>6,975</b>

-

All the expenditure in the prior year was unrestricted.

## Wirral Youth for Christ

### Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

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

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

## 21 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	420	-	420	300
<b>Total Governance costs</b>	<b>420</b>	<b>-</b>	<b>420</b>	<b>300</b>

All the expenditure in the prior year was unrestricted.

## Wirral Youth for Christ

### Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

#### 22 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total direct spending	<b>B2a</b>	48,081	-	<b>48,081</b>	<b>49,868</b>
Total support costs	<b>B2d</b>	7,036	-	<b>7,036</b>	<b>6,975</b>
Total Governance costs	<b>B2e</b>	420	-	<b>420</b>	<b>300</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>55,537</b>	<b>-</b>	<b>55,537</b>	<b>57,143</b>

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Total direct spending	<b>B2a</b>	49,868	-	<b>49,868</b>
Total support costs	<b>B2d</b>	6,975	-	<b>6,975</b>
Total Governance costs	<b>B2e</b>	300	-	<b>300</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>57,143</b>	<b>-</b>	<b>57,143</b>