

The Charity Registration Number is :- 01072884

Wirral Youth For Christ

Report and Accounts

31 August 2023

# **Wirral Youth For Christ**

## **Report and accounts for the year ended 31 August 2023**

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## **Wirral Youth For Christ**

### **Trustees' Annual Report for the year ended 31 August 2023**

The Trustees present their Report and Accounts for the year ended 31 August 2023.

#### **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.

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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 2023**

**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 0151 637 3308  
Email Address [office@wirral.yfc.co.uk](mailto:office@wirral.yfc.co.uk) Web address [wirral.yfc.co.uk](http://wirral.yfc.co.uk)

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

Rev David Vestergaard  
Daniel Sach  
Dr Mark Woodger  
Olivia Higgins  
Anne Clare Hesketh

**The following persons served as Trustees during the year ended 31 August 2023 :-**

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.

## **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.

## **Wirral Youth For Christ**

### **Trustees' Annual Report for the year ended 31 August 2023**

#### ***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 7 secondary schools on Wirral.
- Wirral secondary and primary school in person assemblies
- Wirral secondary and primary school RE sessions
- Wirral primary school drug, alcohol and relationship 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.

#### **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 charity's relationships with related parties.***

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

## **Wirral Youth For Christ**

### **Trustees' Annual Report for the year ended 31 August 2023**

#### **Financial review**

#### ***The charity's financial position at the end of the year ended 31 August 2023***

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	4,260	(6,881)
Unrestricted Revenue Funds available for the general purposes of the charity	29,997	25,737
<b>Total Funds</b>	<b>29,997</b>	<b>25,737</b>

#### ***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 2023

#### 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) 2019, 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 11/06/2024.



OLIVIA HIGGINS  
Trustee

## **Wirral Youth For Christ**

### **Independent Examiner's Report to the Trustees of the Charity**

#### **Report of the Independent Examiners to the Trustees on the account of the Charity for the Year ended 31 August 2023**

I report on the financial statement of the charity on page 7 to 20 for the year ended 31 August 2023.

#### **Respective responsibilities of the Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 11 June 2024



# Wirral Youth For Christ - Statement of Financial Activities for the year ended 31 August 2023

## Statement of Financial Activities for the year ended 31 August 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	37,388	-	37,388	48,656
<b>Expenditure on:</b>					
Charitable activities	B2	33,128	-	33,128	55,537
<b>Total expenditure</b>	<b>B</b>	<b>33,128</b>	<b>-</b>	<b>33,128</b>	<b>55,537</b>
<b>Net income for the year</b>		<b>4,260</b>	<b>-</b>	<b>4,260</b>	<b>(6,881)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>4,260</b>	<b>-</b>	<b>4,260</b>	<b>(6,881)</b>
<b>Net movement in funds</b>		<b>4,260</b>	<b>-</b>	<b>4,260</b>	<b>(6,881)</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		25,737	-	25,737	32,618
<b>Total funds carried forward</b>		<b>29,997</b>	<b>-</b>	<b>29,997</b>	<b>25,737</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 20 form an integral part of these accounts.

# Wirral Youth For Christ - Statement of Financial Activities for the year ended 31 August 2023

## Movements in revenue and capital funds for the year ended 31 August 2023

### Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	25,737	-	25,737	32,618
Recognised gains and losses before transfers	4,260	-	4,260	(6,881)
	<b>29,997</b>	<b>-</b>	<b>29,997</b>	<b>25,737</b>
<b>Closing revenue funds</b>	<b>29,997</b>	<b>-</b>	<b>29,997</b>	<b>25,737</b>

### Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	29,997	-	29,997	25,737

The notes attached on pages 13 to 20 form an integral part of these accounts.

# Wirral Youth For Christ - Statement of Financial Activities for the year ended 31 August 2023

## Wirral Youth For Christ Income and Expenditure Account for the year ended 31 August 2023 as required by the Companies Act 2006

	2023 £	2022 £
<b>Income</b>		
Income from operations	33,409	43,895
Refunds from HMRC on gift aided donations	3,979	4,761
<b>Gross income in the year before exceptional items</b>	<b>37,388</b>	<b>48,656</b>
<b>Gross income in the year including exceptional items</b>	<b>37,388</b>	<b>48,656</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	32,708	55,117
Governance costs	420	420
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>33,128</b>	<b>55,537</b>
<b>Net income before tax in the financial year</b>	<b>4,260</b>	<b>(6,881)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>4,260</b>	<b>(6,881)</b>
<b>Retained surplus for the financial year</b>	<b>4,260</b>	<b>(6,881)</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 20 form an integral part of these accounts.**

## Wirral Youth For Christ - Balance Sheet as at 31 August 2023

	Note	SORP Ref	2023 £	2022 £
<b>Current assets</b>		B		
Cash at bank and in hand		B4	32,817	27,885
<b>Creditors: amounts falling due within one year</b>	10	C1	<u>(2,820)</u>	<u>(2,148)</u>
<b>Net current assets</b>			29,997	25,737
<b>The total net assets of the charity</b>			<u>29,997</u>	<u>25,737</u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>				
<b>Restricted funds</b>			-	-
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	13	D3	29,997	25,737
			29,997	25,737
<b>Designated Funds</b>			-	-
<b>Total charity funds</b>			<u>29,997</u>	<u>25,737</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 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 11/06/ 2024

**The notes attached on pages 13 to 20 form an integral part of these accounts.**

# Wirral Youth For Christ

## Notes to the Accounts for the year ended 31 August 2023

### 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) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , 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) 2019, 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, 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 2023**

### **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.

### ***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..

#### **Financial instruments including 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.

#### **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.

## Wirral Youth For Christ

### Notes to the Accounts for the year ended 31 August 2023

#### 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

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	498	966

#### 6 Staff costs and emoluments

##### *Salary costs*

	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	22,995	44,720
Employer's contribution to defined benefit pension schemes	498	966
<b>Total salaries, wages and related costs</b>	<b>23,493</b>	<b>45,686</b>

##### *Numbers of full time employees or full time equivalents*

	2023	2022
The average number of total staff employed in the year was	1	2
	<b>1</b>	<b>2</b>

#### 7 Defined contribution pension schemes

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

#### 8 Defined benefit pension scheme

The charity operates a defined benefit pension scheme, and the contributions charged in the SOFA in the year are shown above.

#### 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.

## Wirral Youth For Christ

### Notes to the Accounts for the year ended 31 August 2023

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

	2023	2022
	£	£
Trade creditors	55	-
Accruals	600	250
PAYE, NIC VAT and other taxes	450	183
Other creditors	1,715	1,715
	<b>2,820</b>	<b>2,148</b>

#### 11 Income and Expenditure account summary

	2023	2022
	£	£
<b>At 1 September 2022</b>	25,737	32,618
Surplus after tax for the year	4,260	(6,881)
<b>At 31 August 2023</b>	<b>29,997</b>	<b>25,737</b>

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

##### At 31 August 2023

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	32,817	-	-	<b>32,817</b>
Current Liabilities	(2,820)	-	-	<b>(2,820)</b>
	<b>29,997</b>	<b>-</b>	<b>-</b>	<b>29,997</b>

##### At 1 September 2022

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



# Wirral Youth For Christ

## Notes to the Accounts for the year ended 31 August 2023

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

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 15 £	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	25,737	4,260	-	29,997
<b>Total unrestricted and designated funds</b>	<b>25,737</b>	<b>4,260</b>	<b>-</b>	<b>29,997</b>
<b>Total charity funds</b>	<b>25,737</b>	<b>4,260</b>	<b>-</b>	<b>29,997</b>

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023 £	2023 £	2023 £	2023 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	37,388	(33,128)	-	4,260
	<b>37,388</b>	<b>(33,128)</b>	<b>-</b>	<b>4,260</b>

### 15 The purposes for which the funds as

#### **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.
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### 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 2023 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
	2023	2023	2023	2022
	£	£	£	£
Refunds from HMRC on gift aided donations	3,979	-	<b>3,979</b>	4,761
One off gift	4,316	-	<b>4,316</b>	6,829
Committed monthly giving	18,378	-	<b>18,378</b>	22,456
Church monthly giving	10,635	-	<b>10,635</b>	11,610
School Fees	80	-	<b>80</b>	-
<b>Total donations and gifts from individuals</b>	<b>37,388</b>	<b>-</b>	<b>37,388</b>	<b>45,656</b>

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Revenue grants and donations from non public bodies</b>				
Raby's School Trust	-	-	-	3,000
<b>Total private sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>

## Wirral Youth For Christ

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

### 18 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
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	22,995	-	22,995	44,720
Defined benefit pension costs - charitable activities	498	-	498	966
Travel and Subsistence - Charitable Activities	566	-	566	854
Training and Conference Activities and Resources	640	-	640	455
Stationery, printing and postage	96	-	96	691
	435	-	435	395
<b>Total direct spending B2a</b>	<b>25,230</b>	<b>-</b>	<b>25,230</b>	<b>48,081</b>
<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Gross wages and salaries - charitable activities	44,720	-	44,720	
Defined benefit pension costs - charitable activities	966	-	966	
Travel and Subsistence - Charitable Activities	854	-	854	
Training and Conference Activities and Resources	455	-	455	
Stationery, printing and postage	691	-	691	
	395		395	
<b>Total direct spending B2a</b>	<b>48,081</b>	<b>-</b>	<b>48,081</b>	

## Wirral Youth For Christ

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

### 19 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b><i>Premises Expenses</i></b>				
Rent payable under operating leases	3,000	-	3,000	3,000
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	624	-	624	449
Subscriptions to periodicals	2,211	-	2,211	2,260
Software licences and	33	-	33	-
Liability and contents insurance	295	-	295	499
Sundry expenses	220	-	220	228
<b><i>Professional fees paid to advisors other than the auditor or examiner</i></b>				
Accountancy fees other than examination or audit fees	1,095	-	1,095	600
<b>Total support costs - Current Year</b>	<b>7,478</b>	<b>-</b>	<b>7,478</b>	<b>7,036</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 2023 as required by the SORP 2015

<b>Prior Year</b>	<b>Prior Year Unrestricted Funds 2022</b>	<b>Prior Year Restricted Funds 2022</b>	<b>Prior Year Total Funds 2022</b>
<b><i>Premises Expenses</i></b>			
Rent payable under operating leases	3,000	-	<b>3,000</b>
Telephone, fax and internet	449	-	<b>449</b>
Subscriptions to periodicals	2,260	-	<b>2,260</b>
Liability and contents insurance	499	-	<b>499</b>
Sundry expenses	228	-	<b>228</b>
Accountancy fees other than examination or audit fees	600	-	<b>600</b>
<b>Total support costs - Prior</b>	<b>7,036</b>	<b>-</b>	<b>7,036</b>

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

### 20 Other Expenditure - Governance costs

<b>Current Year</b>	<b>Current year Unrestricted Funds 2023 £</b>	<b>Current year Restricted Funds 2023 £</b>	<b>Current year Total Funds 2023 £</b>	<b>Prior Year Total Funds 2022 £</b>
Independent Examiner's fees	420	-	<b>420</b>	<b>420</b>
<b>Total Governance costs</b>	<b>420</b>	<b>-</b>	<b>420</b>	<b>420</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 2023 as required by the SORP 2015

### 21 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	<b>B2a</b>	25,230	-	<b>25,230</b>	<b>48,081</b>
Total support costs	<b>B2d</b>	7,478	-	<b>7,478</b>	<b>7,036</b>
Total Governance costs	<b>B2e</b>	420	-	<b>420</b>	<b>420</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>33,128</b>	<b>-</b>	<b>33,128</b>	<b>55,537</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
		2022	2022	2022
		£	£	£
Total direct spending	<b>B2a</b>	48,081	-	<b>48,081</b>
Total support costs	<b>B2d</b>	7,036	-	<b>7,036</b>
Total Governance costs	<b>B2e</b>	420	-	<b>420</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>55,537</b>	<b>-</b>	<b>55,537</b>