

CHARITY REGISTRATION NUMBER: 1159586

Farne Churches Youth and Family Outreach
Unaudited Financial Statements
31 March 2021

Farne Churches Youth and Family Outreach

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	13
Notes to the detailed statement of financial activities	14

Farne Churches Youth and Family Outreach

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Farne Churches Youth and Family Outreach
Charity registration number	1159586
Principal office	10 Broad Road Seahouses Northumberland NE68 7SU

The trustees

G Scott
F Davidson
J Holwell
R Slater
M Gowans

Independent examiner	M Reed Russell House Greenwell Road Alnwick Northumberland NE66 1HB
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Structure, governance and management

Management of the project

The Farne churches Youth and Family Outreach is managed by the members of the Management Committee. The members, representing all of the churches in the area are elected annually. The trustees listed on page 1 are members of the management committee. The Youth and Family worker, a non-voting committee member, reports to the management committee. The management committee meets every two months and receives financial and activity reports at each meeting.

Farne Churches Youth and Family Outreach

Trustees' Annual Report (continued)

Year ended 31 March 2021

Objectives and activities

Purposes and aims

Farne Churches Youth and Family Outreach is administered and managed in accordance with its constitution. It is a registered charitable incorporated organisation (Charity Registration No. 1159586). The Charity was registered on 11th December 2014.

The Farne Churches Youth and Family Outreach objectives and aims are:

To advance the Christian Faith among young people and families, in schools and groups, and in conjunction with the churches in the area of Farne Churches together. To fund and support a Youth and family worker to further this aim. Open the Book is being held in all four local schools and a regular Messy church in Seahouses and Embleton.

Achievements and performance

As for many charities, this year has been challenging for FCYAFO. Our Youth and Family worker has been furloughed for substantial parts of the lockdown and it has not been possible to go into schools, arrange Messy Church and organise youth activities in the usual way. However our worker has been working part-time and volunteers have been making Open the Book videos from home and these have been sent to schools and to pupils for home schooling. Messy Church bags have been regularly produced. Fundraising has continued well with increases in direct giving and grants from fund givers.

We have renewed and strengthened our safeguarding policies.

We have continued to contact supporters with regular newsletters and prayer letters. We have drawn up and adopted a medium term development plan, whilst continuing our regular management meetings by Zoom. We look forward to the end of lockdown to resume our normal activities.

Farne Churches Youth and Family Outreach

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

The Charity generates its main income from gifts, donations and fundraising activities. During the period, income of £32,366 (2020: £16,726) was received.

During the year, the Charity engaged the services of a full-time youth and outreach worker. Expenditure in the year was £25,289, including staff costs and overheads.

A surplus of £7,067 was sustained in the year.

A medium term financial plan has been drawn up.
Grants £15,000 (£10,000 2020/21/22 already achieved)
Local giving £7500 (£6000 achieved in 2019/2020)
Fundraising including giving from visitors £5000

Investment and Reserves Policy

The Charity has no investments or significant reserves and, as such, does not have an investment policy.

Plans for future periods

The Charities activities have been severely curtailed by the Covid 19 crisis, leading to the furloughing of the Youth and Family worker. We hope to restart the activities when permitted and bolster the volunteer base to make the charities work sustainable. Boosting local fundraising which is not possible under lockdown is also a major priority.

The trustees' annual report was approved on 8th June 2021 and signed on behalf of the board of trustees by:

George Scott

G Scott
Trustee

J Holwell
Trustee

J Holwell

R Slater
Trustee

R Slater

Farne Churches Youth and Family Outreach

Independent Examiner's Report to the Trustees of Farne Churches Youth and Family Outreach

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Farne Churches Youth and Family Outreach ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M Reed
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

Farne Churches Youth and Family Outreach

Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	32,356	32,356	16,726
Total income		<u>32,356</u>	<u>32,356</u>	<u>16,726</u>
Expenditure				
Expenditure on charitable activities	5,6	25,289	25,289	25,125
Total expenditure		<u>25,289</u>	<u>25,289</u>	<u>25,125</u>
Net income/(expenditure) and net movement in funds		<u>7,067</u>	<u>7,067</u>	<u>(8,399)</u>
Reconciliation of funds				
Total funds brought forward		8,665	8,665	17,064
Total funds carried forward		<u>15,732</u>	<u>15,732</u>	<u>8,665</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

Farne Churches Youth and Family Outreach

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	10	640	—
Cash at bank and in hand		15,385	8,905
		16,025	8,905
Creditors: amounts falling due within one year	11	293	240
Net current assets		15,732	8,665
Total assets less current liabilities		15,732	8,665
Net assets		15,732	8,665
Funds of the charity			
Unrestricted funds		15,732	8,665
Total charity funds	13	15,732	8,665

These financial statements were approved by the board of trustees and authorised for issue on 28 July 2021, and are signed on behalf of the board by: *8 June*

G Scott
Trustee

George Scott

J Holwell
Trustee

J Holwell

R Slater
Trustee

R Slater

The notes on pages 7 to 11 form part of these financial statements.

Farne Churches Youth and Family Outreach

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 10 Broad Road, Seahouses, Northumberland, NE68 7SU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Pension -defined contribution plan

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Farne Churches Youth and Family Outreach

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Farne Churches Youth and Family Outreach

Notes to the Financial Statements (continued)

Year ended 31 March 2021

3. Accounting policies (continued)

Government grants (continued)

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Grants, gifts and donations	23,093	23,093	16,726	16,726
Grants				
Government grant income	9,263	9,263	—	—
	<u>32,356</u>	<u>32,356</u>	<u>16,726</u>	<u>16,726</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable activities	25,050	25,050	24,886	24,886
Support costs	239	239	239	239
	<u>25,289</u>	<u>25,289</u>	<u>25,125</u>	<u>25,125</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Charitable activities	25,050	—	25,050	24,886
Governance costs	—	239	239	239
	<u>25,050</u>	<u>239</u>	<u>25,289</u>	<u>25,125</u>

7. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>249</u>	<u>240</u>

Farne Churches Youth and Family Outreach

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	19,547	21,841

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

9. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Debtors

	2021	2020
	£	£
Prepayments and accrued income	80	—
Other debtors	560	—
	<u>640</u>	<u>—</u>

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	293	240

12. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>9,263</u>	<u>—</u>

Farne Churches Youth and Family Outreach

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	8,665	32,356	(25,289)	15,732

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	17,064	16,726	(25,125)	8,665

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	15,732	15,732

	Unrestricted Funds £	Total Funds 2020 £
Current assets	8,665	8,665

Farne Churches Youth and Family Outreach

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Farne Churches Youth and Family Outreach

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Grants, gifts and donations	23,093	16,726
Government grant income	9,263	—
	<u>32,356</u>	<u>16,726</u>
Total Income	<u>32,356</u>	<u>16,726</u>
Expenditure		
Expenditure on charitable activities		
Employment costs	19,547	21,841
Rent	750	1,500
Travel expenses	4,219	400
Legal and professional fees	239	239
Office and other expenses	176	337
Activities and donations given	—	562
Payroll costs	255	128
Sundries	31	46
Bank charges	72	72
	<u>25,289</u>	<u>25,125</u>
Total expenditure	<u>25,289</u>	<u>25,125</u>
Net income/(expenditure)	<u>7,067</u>	<u>(8,399)</u>

Farne Churches Youth and Family Outreach

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Employment costs		
Rent	19,547	21,841
Travel expenses	750	1,500
Office and other expenses	4,219	400
Activities and donations given	176	337
Payroll costs	—	562
Sundries	255	128
Bank charges	31	46
	72	72
	<u>25,050</u>	<u>24,886</u>
Governance costs		
Governance costs - accountancy fees	239	239
	<u>239</u>	<u>239</u>
Expenditure on charitable activities	<u>25,289</u>	<u>25,125</u>