

Farne Churches Youth and Family Outreach
Unaudited Financial Statements
31 March 2022

Farne Churches Youth and Family Outreach

Financial Statements

Year ended 31 March 2022

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Farne Churches Youth and Family Outreach

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

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
C A Field (Appointed 3 August 2021)

Independent examiner M Reed
Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

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 2022

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

Recovery from the Covid shutdown continues apace. Both 'Open the book' in local primary schools and 'Messy Church' activities have restarted. Fundraising events are also being held. Messy Church bags have also been produced. The Charity is now responsible for the Biscuit Bunch drop-in in the Methodist Church. Direct giving has increased. Our full-time worker moved on to another post at the end of December and we have advertised the post with a view to a two year appointment. We continue to hold regular management committee meetings and are looking to update our medium term development plan.

Farne Churches Youth and Family Outreach

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

The Charity generates its main income from gifts, donations and fundraising activities. During the period, income of £18,068 (2021: £32356) was received.

During the year, the Charity engaged the services of a full-time youth and outreach worker. Expenditure in the year was £15,906, including staff costs and overheads.

A surplus of £2,162 was sustained in the year.

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

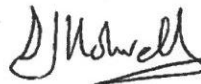
The Charities activities have been severely curtailed by the Covid 19 crisis, leading to the furloughing of the Youth and Family worker. We hope to restart the activities when permitted and bolster the volunteer base to make the charities work sustainable. Boosting local fundraising which is not possible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

The trustees' annual report was approved on 19th July 2022 and signed on behalf of the board of trustees by:

G Scott
Trustee



J Holwell
Trustee



R Slater
Trustee



Farne Churches Youth and Family Outreach

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

Year ended 31 March 2022

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 2022.

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 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	18,068	18,068	32,356
Total income		<u>18,068</u>	<u>18,068</u>	<u>32,356</u>
Expenditure				
Expenditure on charitable activities	5,6	15,906	15,906	25,289
Total expenditure		<u>15,906</u>	<u>15,906</u>	<u>25,289</u>
Net income and net movement in funds		<u>2,162</u>	<u>2,162</u>	<u>7,067</u>
Reconciliation of funds				
Total funds brought forward		15,732	15,732	8,665
Total funds carried forward		<u>17,894</u>	<u>17,894</u>	<u>15,732</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 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	80	640
Cash at bank and in hand		18,107	15,385
		<u>18,187</u>	<u>16,025</u>
Creditors: amounts falling due within one year	11	293	293
Net current assets		<u>17,894</u>	<u>15,732</u>
Total assets less current liabilities		<u>17,894</u>	<u>15,732</u>
Net assets		<u>17,894</u>	<u>15,732</u>
Funds of the charity			
Unrestricted funds		17,894	15,732
Total charity funds	13	<u>17,894</u>	<u>15,732</u>

These financial statements were approved by the board of trustees and authorised for issue on 19th July 2022 and are signed on behalf of the board by:

G Scott
Trustee



J Holwell
Trustee



R Slater
Trustee



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 2022

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 2022

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 2022

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 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Grants, gifts and donations	15,618	15,618	23,093	23,093
Grants				
Government grant income	2,450	2,450	9,263	9,263
	<u>18,068</u>	<u>18,068</u>	<u>32,356</u>	<u>32,356</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	15,667	15,667	25,050	25,050
Support costs	239	239	239	239
	<u>15,906</u>	<u>15,906</u>	<u>25,289</u>	<u>25,289</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Charitable activities	15,667	–	15,667	25,050
Governance costs	–	239	239	239
	<u>15,667</u>	<u>239</u>	<u>15,906</u>	<u>25,289</u>

7. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>249</u>	<u>249</u>

8. Staff costs

Farne Churches Youth and Family Outreach

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Staff costs *(continued)*

The average head count of employees during the year was 1 (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: 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

	2022 £	2021 £
Prepayments and accrued income	80	80
Other debtors	—	560
	<u>80</u>	<u>640</u>

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	293	293

12. Government grants

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

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>2,450</u>	<u>9,263</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>15,732</u>	<u>18,068</u>	<u>(15,906)</u>	<u>17,894</u>

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

Farne Churches Youth and Family Outreach

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>17,894</u>	<u>17,894</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	<u>15,732</u>	<u>15,732</u>

Farne Churches Youth and Family Outreach

Management Information

Year ended 31 March 2022

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 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Grants, gifts and donations	15,618	23,093
Government grant income	2,450	9,263
	<u>18,068</u>	<u>32,356</u>
Total income	<u>18,068</u>	<u>32,356</u>
Expenditure		
Expenditure on charitable activities		
Employment costs	12,318	19,547
Rent	790	750
Travel expenses	805	4,219
Legal and professional fees	239	239
Office and other expenses	1,138	176
Activities and donations given	303	—
Payroll costs	241	255
Sundries (2021)	—	31
Bank charges	72	72
	<u>15,906</u>	<u>25,289</u>
Total expenditure	<u>15,906</u>	<u>25,289</u>
Net income	<u>2,162</u>	<u>7,067</u>

Farne Churches Youth and Family Outreach

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Employment costs	12,318	19,547
Rent	790	750
Travel expenses	805	4,219
Office and other expenses	1,138	176
Activities and donations given	303	—
Payroll costs	241	255
Sundries	—	31
Bank charges	72	72
	<u>15,667</u>	<u>25,050</u>
Governance costs		
Governance costs - accountancy fees	<u>239</u>	<u>239</u>
	<u>15,906</u>	<u>25,289</u>
Expenditure on charitable activities		
