

# **DORSET YOUTH FOR CHRIST**

## **TRUSTEES' REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2021**

# DORSET YOUTH FOR CHRIST

## CONTENTS

---

	<b>Page</b>
Charity Reference and Administrative Information	1
Trustees' Annual Report	2 - 3
Independent Auditors Report	4
Statement of financial activities	5
Balance sheet	6
Statement of cash flows	7
Notes to the Financial Statements	8 - 14

# DORSET YOUTH FOR CHRIST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr B Frampton Mrs J Frampton Mr G Waters Mr J Webb Mrs J Webb
<b>Director</b>	Mr A Rigby
<b>Chairman</b>	Mr J Webb
<b>Treasurer</b>	Mrs J Frampton
<b>Secretary</b>	Mr G Waters
<b>Charity Number</b>	1169961
<b>Principal address</b>	Blandford Evangelical Church Sunnydale Albert Street Blandford Forum Dorset DT1 7HZ
<b>Bankers</b>	Lloyds Bank Plc

**DORSET YOUTH FOR CHRIST**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

---

The trustees present their report and accounts for the year ended 31 October 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trusts constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

**Structure, governance and management**

The charity was established by a constitution on 31 October 2016.

The trustees who served during the period were:

Mr B Frampton  
Mrs J Frampton  
Mr G Waters  
Mr J Webb  
Mrs J Webb

Trustees are familiar with the work of the charity but are encouraged to read literature prepared regularly by the charity and attend events throughout the year.

New trustees are invited and encouraged to attend these events and are placed on a probationary period to familiarise themselves with the charity and the context in which it operates.

None of the trustees has any beneficial interest in the charity.

The charity is administered by the board of trustees. The day to day running of the charity is overseen by Mr A Rigby who attends board meetings to report to the trustees.

# **DORSET YOUTH FOR CHRIST**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 OCTOBER 2021**

---

### **Objectives and activities**

The charity's objects are to advance the Christian faith for the benefit of young people throughout the world and in particular the area of Dorset and its environs.

The policies adopted in furtherance of these objectives are:

- ♦ Promote and encourage Christian values, including dignity, empowerment and partnership to all young people.
- ♦ The advancement of the education of children and young people through support and mentoring in schools, colleges and other educational establishments.
- ♦ Through lunchtime and after school clubs, street based youth work and other youth provision to develop their physical, mental and spiritual capacities, that they may grow to full maturity as individuals, and that their condition of life may be improved.
- ♦ To relieve poverty and sickness thereby demonstrating the Christian faith by promoting overseas service, education, practical action and working with those affected, either directly or through relevant relief agencies.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

The focus of the charity's activities continued to be advancing the Christian faith in the Dorset area. Activities undertaken by the charity focus around youth orientated projects for a wide variety of ages, in addition events are run to include adults and encouraging others to take up volunteer work with the youth. The charity also provides a role of supporting young people who are experiencing difficulties at home or school and giving them hope and reassurance.

The number of people helped by the charity is estimated at 200.

### **Financial Review**

The charity is reliant on voluntary income and donations which totalled £65580 (2020 - £44,267).

The total expenditure for the period totalled £50902 (2020 - £42,893).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and three months expenditure.

The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funding may be raised.

On behalf of the board of trustees

-----  
Mr J Webb

Trustee

-----  
Date

**DORSET YOUTH FOR CHRIST**  
**INDEPENDENT EXAMINERS REPORT**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

We report on the accounts of the charity for the period ended 31 October 2021, which are set out on pages 5 to 14.

**Respective Responsibilities of Trustees and Auditors**

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 period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- (iii) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has not been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with our examination, no other matter except that referred to in the previous paragraph has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Rapid Accounts Limited  
Shaftesbury, Dorset

.....  
Date

# DORSET YOUTH FOR CHRIST

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 OCTOBER 2021

		Unrestricted	Restricted	Year ended	Period ended
	Notes	£	£	31 Oct 21	31 Oct 20
				£	£
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	65,580	-	65,580	44,267
Charitable activities	3	-	-	-	-
Investments	4	-	-	-	-
<b>Total Income</b>		<b>65,580</b>	<b>-</b>	<b>65,580</b>	<b>44,267</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	50,902	-	50,902	42,893
<b>Total expenditure</b>		<b>50,902</b>	<b>-</b>	<b>50,902</b>	<b>42,893</b>
<b>Net income / (expenditure)</b>		<b>14,678</b>	<b>-</b>	<b>14,678</b>	<b>1,374</b>
<b>Transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>14,678</b>	<b>-</b>	<b>14,678</b>	<b>1,374</b>
<b><u>Reconciliation of funds:</u></b>					
Total funds brought forward		10,579	-	10,579	9,205
<b>Total funds carried forward</b>		<b>25,257</b>	<b>-</b>	<b>25,257</b>	<b>10,579</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# DORSET YOUTH FOR CHRIST

## BALANCE SHEET

AS AT 31 OCTOBER 2020

	Notes	£	2021 £	£	2020 £
<b>Fixed Assets</b>					
Office equipment		728		728	
Less: Depreciation		<u>728</u>	-	<u>728</u>	-
<b>Current Assets</b>					
Debtors	9	1,905		1,775	
Cash at bank and in hand		<u>24,814</u>		<u>9,732</u>	
		26,720		11,507	
<b>Creditors: Amounts falling due within one year</b>	10	<u>(1,463)</u>		<u>(928)</u>	
<b>Net current assets</b>			<u>25,257</u>		<u>10,579</u>
<b>Total assets less current liabilities</b>			<u>25,257</u>		<u>10,579</u>
<b>Net assets</b>			<u>25,257</u>		<u>10,579</u>
<b>Income Funds</b>					
Unrestricted funds			25,257		10,579
Restricted funds	11		<u>-</u>		<u>-</u>
			<u>25,257</u>		<u>10,579</u>

The financial statements were approved by the Board on

-----

-----  
Mrs J Frampton

**Trustee**



**DORSET YOUTH FOR CHRIST**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	13	15,084	4,791
<b>Investing activities</b>			
Purchase of tangible fixed assets		-	-
Proceeds on disposal of tangible fixed assets		-	-
Interest received		-	-
<b>Net cash generated from/ (used in) investing activities</b>		-	-
<b>Net cash used in financing activities</b>		-	-
<b>Net increase/ (decrease) in cash and cash equivalents</b>		15,084	4,791
Cash and cash equivalents at the beginning of year		9,732	4,940
<b>Cash and cash equivalents at the end of period</b>		24,816	9,731

# **DORSET YOUTH FOR CHRIST**

## **NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 OCTOBER 2021**

---

### **1 Accounting policies**

#### **Charity information**

Dorset Youth for Christ is an unincorporated charity established by constitution in 2016.

#### **1.1 Basis of Preparation**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**DORSET YOUTH FOR CHRIST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

---

**1 Accounting policies**

**(continued)**

**1.4 Incoming Resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods; and
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income;

the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

Interest receivable:

Interest receivable is included in investment income when it is receivable by the charitable company.

Intangible income, comprising donated services, is included in incoming resources at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

# DORSET YOUTH FOR CHRIST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

---

### 1 Accounting policies

(continued)

#### 1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on the accruals basis and includes irrecoverable VAT. Expenditure is allocated to categories either on a direct or a usage basis.

Expenditure that is directly attributable to raising funds is included in the costs of generating funds.

Expenditure attributable to meeting the aims and objectives, including the support costs, is included in charitable activities.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

##### Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

# DORSET YOUTH FOR CHRIST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

### 1 Accounting policies

(continued)

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Derecognition of financial

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Unrestricted funds:</b>				
Donations and gifts	65,580	-	65,580	44,267
JRS grants	-	-	-	5,536
	<u>65,580</u>	<u>-</u>	<u>65,580</u>	<u>49,803</u>
<b>For the year ended 31 October 2020</b>	<u>49,803</u>	<u>-</u>		<u>49,803</u>

### 3 Charitable activities

	2021 £	2020 £
Fundraising activities	-	-
Retreat	-	-
Grants	-	-
	<u>-</u>	<u>-</u>

### 4 Investments

	2021 £	2020 £
Interest receivable	-	-
	<u>-</u>	<u>-</u>

# DORSET YOUTH FOR CHRIST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

### 5 Expenditure

	Staff costs £	Depre- ciation £	Other costs £	Grant funding £	Total 2021 £	Total 2020 £
<b>Charitable activities</b>						
<u>Advancement of religion</u>						
Support costs	42,870	-	8,032	-	50,902	42,893

### 6 Support costs

	£	£
Staff costs	41,891	35,588
Employer pension	979	914
Advertising	72	-
Mobile Phone	326	-
Photocopying and stationery	-	150
Travelling expenses	3,951	2,405
Computer expenses	120	120
Insurance	559	544
Resources	60	-
Events inc. refreshments	-	-
Conferences & courses	722	1,187
Professional fees	280	130
Accountancy	1,404	1,332
Subscriptions	304	-
Tythe	235	282
Depreciation	-	242
	<b>50,902</b>	<b>42,893</b>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them were reimbursed travelling expenses (2019: £nil)

# DORSET YOUTH FOR CHRIST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

### 8 Employees

#### Number of employees

The average number of employees during the period was:

	2021 Number	2020 Number
Chief Executive Officer	1	1
Administrative Assistant	1	0
	<u>2</u>	<u>1</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	41,891	35,588
Pension Contributions	979	914
	<u>42,870</u>	<u>36,502</u>

There were no employees whose annual remuneration was £60,000 or more (2020: none).

### 9 Debtors

	2021 £	2020 £
Debtor	-	-
Other Debtor	1,905	1,775
Prepayments and accrued income	-	-
	<u>1,905</u>	<u>1,775</u>

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

	2021 £	2020 £
Taxes and social security costs	1,056	629
Other creditors & accruals	407	300
	<u>1,463</u>	<u>929</u>

# DORSET YOUTH FOR CHRIST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

### 11 Restricted Funds

Balance at 1 November 2020	Income	Expenditure	Transfers	Balance at 31 October 2021
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

### 12 Analysis of net assets between funds

Unrestricted funds	Restricted funds	Total
£	£	£
26,720	-	26,720
(1,463)	-	(1,463)
25,257	-	25,257

Fund balances at 31 October 2021 are represented by:

Current assets

Creditors: amounts falling due within one year

Creditors: amounts falling due after one year

At 31 October 2021 the amount of the Free Reserves at the charity's disposal was £25,257 (2020: £10,579).

### 13 Cash generated from operations

	2021	2020
	£	£
Surplus/ (deficit) for the period	14,678	1,374
Adjustments for:		
Investment income recognised in profit or loss	-	-
Depreciation in year	-	242
Movements in working capital		
Decrease/(Increase) in debtors	(130)	3,113
Increase(Decrease) in creditors	535	62
	15,084	4,791

### 14 Related party transactions

During the year the trustees made donations to the charity totalling £nil (2020 -£nil).