

DORSET YOUTH FOR CHRIST

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

DORSET YOUTH FOR CHRIST

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DORSET YOUTH FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

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

DORSET YOUTH FOR CHRIST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees present their report and accounts for the year ended 31 October 2023.

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 (resigned 28.2.23)
Mrs J Frampton (resigned 28.2.23)
Mr G Waters
Mr J Webb
Mrs J Webb
Mr T Jones (appointed 28.2.23)

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 2023

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

Our income source is primarily from paid youth work. The charity also receives regular voluntary giving, grant income and other donations totalling £118,062 (2022 - £108,486)

Paid youth work is intended to directly cover the staffing costs.

The total expenditure for the period totalled £137,540 (2022 - £95,903).

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 2023

We report on the accounts of the charity for the period ended 31 October 2023, 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

Aug 28, 2024

.....
Date

DORSET YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 OCTOBER 2023

		Unrestricted	Restricted	Year ended 31 Oct 23	Period ended 31 Oct 22
	Notes	£	£	£	£
Income and endowments from:					
Donations and grants	2	78,195	-	78,195	31,264
Charitable activities	3	68,786		68,786	77,222
Investments	4	-		-	-
Total Income		146,981	-	146,981	108,486
<u>Expenditure on:</u>					
Charitable activities	5	137,540	-	137,540	95,903
Total expenditure		137,540	-	137,540	95,903
Net income / (expenditure)		9,441	-	9,441	12,583
Transfer between funds		-	-	-	-
Net movement in funds		9,441	-	9,441	12,583
Reconciliation of funds:					
Total funds brought forward		37,840	-	37,840	25,257
Total funds carried forward		47,281	-	47,281	37,840

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 2023

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Office equipment		728		728	
Less: Depreciation		<u>728</u>	-	<u>728</u>	-
Current Assets					
Debtors	9	8,549		13,177	
Cash at bank and in hand		<u>44,142</u>		<u>27,845</u>	
		52,691		41,022	
Creditors: Amounts falling due within one year	10	<u>(5,410)</u>		<u>(3,182)</u>	
Net current assets			<u>47,281</u>		<u>37,840</u>
Total assets less current liabilities			<u>47,281</u>		<u>37,840</u>
Net assets			<u><u>47,281</u></u>		<u><u>37,840</u></u>
Income Funds					
Unrestricted funds			47,281		37,840
Restricted funds	11		<u>-</u>		<u>-</u>
			<u><u>47,281</u></u>		<u><u>37,840</u></u>

The financial statements were approved by the Board on

Mr G Waters

Trustee

DORSET YOUTH FOR CHRIST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	13		16,298		3,030
Investing activities					
Purchase of tangible fixed assets		-		-	
Proceeds on disposal of tangible fixed assets		-		-	
Interest received		-		-	
Net cash generated from/ (used in) investing activities			-		-
Net cash used in financing activities			-		-
Net increase/ (decrease) in cash and cash equivalents			16,298		3,030
Cash and cash equivalents at the beginning of year			27,845		24,814
Cash and cash equivalents at the end of period			44,142		27,844

DORSET YOUTH FOR CHRIST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2023

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 2023

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 2023

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 2023

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 2023 £	Total 2022 £
Unrestricted funds:				
Donations, grants and gifts	78,195	-	78,195	31,264
	-	-	-	
	<u>78,195</u>	<u>-</u>	<u>78,195</u>	<u>31,264</u>
For the year ended 31 October 2022	<u><u>31,264</u></u>	<u><u>-</u></u>		<u><u>31,264</u></u>

3 Charitable activities

	2023 £	2022 £
Paid youth work	68,786	77,222
	<u><u>68,786</u></u>	<u><u>77,222</u></u>

4 Investments

	2023 £	2022 £
Interest receivable	-	-
	<u><u>-</u></u>	<u><u>-</u></u>

DORSET YOUTH FOR CHRIST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

5 Expenditure

	Staff costs £	Depre- ciation £	Other costs £	Grant funding £	Total 2023 £	Total 2022 £
Charitable activities						
Advancement of religion						
Support costs	103,677	-	33,863	-	137,540	95,903

6 Support costs

	£	£
Resources	5,780	5,277
Staff costs	101,131	75,034
Employer pension	2,546	1,704
Advertising	568	
Mobile Phone	240	120
Photocopying and stationery		
Travelling expenses	18,000	9,225
Computer expenses	324	145
Insurance	609	608
Conferences & courses	4,455	834
Professional fees	-	-
Accountancy	3,370	1,944
Subscriptions	235	130
Tythe	282	282
Donations	-	600
Depreciation	-	-
	137,540	95,903

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 (2023: £nil)

DORSET YOUTH FOR CHRIST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

8 Employees

Number of employees

The average number of employees during the period was:

	2023 Number	2022 Number
Chief Executive Officer	1	1
Youth Workers	3	1
	<u>4</u>	<u>2</u>

Employment costs

	2023 £	2022 £
Wages and salaries	101,131	75,034
Pension Contributions	2,546	1,704
	<u>103,677</u>	<u>76,739</u>

There were no employees whose annual remuneration was £60,000 or more (2022: none).

9 Debtors

	2023 £	2022 £
Debtor	7,350	11,452
Other Debtor	1,125	1,725
Prepayments and accrued income	74	-
	<u>8,549</u>	<u>13,177</u>

10 Creditors: amounts falling due within one period

	2023 £	2022 £
Taxes and social security costs	2,026	1,911
Other creditors & accruals	3,384	1,271
	<u>5,410</u>	<u>3,182</u>

DORSET YOUTH FOR CHRIST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

11 Restricted Funds

Balance at 1 November 2022	Income	Expenditure	Transfers	Balance at 31 October 2023
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

12 Analysis of net assets between funds

Unrestricted funds	Restricted funds	Total
£	£	£

Fund balances at 31 October 2023 are represented by:

Current assets	52,691	-	52,691
Creditors: amounts falling due within one year	(5,410)	-	(5,410)
Creditors: amounts falling due after one year	-	-	-
	<u>47,281</u>	<u>-</u>	<u>47,281</u>

At 31 October 2022 the amount of the Free Reserves at the charity's disposal was £37840 (2021: £25257).

13 Cash generated from operations

	2023 £	2022 £
Surplus/ (deficit) for the period	9,441	12,583
Adjustments for:		
Investment income recognised in profit or loss	-	-
Depreciation in year	-	-
Movements in working capital		
Decrease/(Increase) in debtors	4,628	(11,272)
Increase(Decrease) in creditors	2,228	1,719
	<u>16,298</u>	<u>3,030</u>

14 Related party transactions

During the year the trustees made donations to the charity totalling £nil (2022 -£nil).

DYFC Accounts 2023 final

Final Audit Report

2024-08-28

Created:	2024-08-28
By:	Colin House (colin.house@rapidaccounts.net)
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Transaction ID:	CBJCHBCAABAAwCRBtIT1NRO3NbRCVgoqnF5MmsPqDggn

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2024-08-28 - 12:03:47 PM GMT- IP address: 164.39.175.98
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