
WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2021

WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

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WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 AUGUST 2021

Trustees	Rev Dr Keith J Brindle, Chair (appointed 15 October 2020) Rebecca E Genders, Treasurer (appointed 15 October 2020, resigned 22 September 2021) Laura E Mayes (appointed 15 October 2020, resigned 22 September 2021) James A Salter, Treasurer (appointed 22 September 2021) Eryl Simpson (appointed 22 September 2021) Toby Himes, Safeguarding Officer (appointed 26 January 2021) Ben Veal (appointed 26 January 2021) Stewart Palmen (appointed 26 January 2021, resigned 9 October 2021) David Ross (appointed 9 October 2021)
Company registered number	CE024002
Charity registered number	1191823
Registered office	St James Centre Estcourt Crescent Devizes SN10 1LR
Chief executive officer	Rev Dr Keith J Brindle
Accountants	The Alanbrookes Group Ltd 24 Glove Factory Studios Holt Wiltshire BA14 6RL

WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of the Wiltshire Youth For Christ for the period 15 October 2020 to 31 August 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Following Bath Youth for Christ's decision in 2019 to cease operating in the Wiltshire area, a new charity, Wiltshire Youth for Christ, was formed and registered on 15 October 2020. The charity has since recruited trustees, two staff have transferred from Bath Youth For Christ and has successfully launched itself as an independent charity (a CIO).

Main Purpose and objectives of the Charity

a. Policies and objectives

The Charity has pursued its main purpose of advancing the mental and spiritual wellbeing and education of children through providing mentoring, training support and other activities into schools, other educational establishments, churches, rural communities and through detached youth work in conjunction with local authorities, the Wiltshire Police and Crime Commissioner and other relevant organisations.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Governing documents

The governing document of the charity can be found on the Charity Commissioners website (<https://www.gov.uk/government/organisations/charity-commission>)

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2021

Achievements and performance

a. Main achievements of the Charity

The charity has achieved a number of successes in its inception year: A board of Trustees has been appointed, 2 staff have transferred from Bath Youth for Christ, and policies and procedures have been established to ensure its smooth operation, the safeguarding of users and compliance with the Charity's Commission. Income from donations and grants have been encouraging and the underlying work of the charity, namely to support children and young people has continued, all against a backdrop of the Covid 19 pandemic, which has at times made some of these activities more challenging.

In addition to our staff and volunteers, the charities main non-cash asset is a Pop-up Youth Café which has been used to great benefit. The Pop-up Café is a specially modified vehicle that when parked up provides a focal point for activities on village greens, town parks etc, and is equipped with two electronic games consoles powered by on board batteries, together with other games equipment and facilities to provide refreshments. We are grateful for the support of and endorsement of the Pop up Café by local organisations including the Wiltshire Police and Crime Commissioner.

Within the restricted funds of £9,167 there is a designated fund amounting to £5,000, which is an unrestricted fund that the trustees have decided at their discretion to set aside for a specific purpose. This is combined with the restricted funds for year-end reporting purposes.

During the early stages of the pandemic, when schools remained closed, WYFC youth workers were, in collaboration with town and local councils, and working alongside the police, routinely undertaking detached youth work, connecting with increasingly disenfranchised young people in our communities. They also, through significant funding from Wiltshire Community Foundation, undertook a survey that captured the impact of Lockdown#1 on Wiltshire youth.

The charity would like to thank all the volunteers who continue to support the work of the charity through their generous personal donation and through being trained and practising as volunteer mentors in Schools in the Devizes and Trowbridge areas with whom we partner. The charity also appreciates the support it has received from the local government area boards in Devizes and Trowbridge and the Wiltshire Community Foundation, through their financial support via granting.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

WILTSHIRE YOUTH FOR CHRIST
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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2021

b. Financial Position and policies

The accounts have been prepared on an accruals and prepayments basis. The charity is financially viable, with a positive bank balance. There are no funds in deficit.

The principle sources of funds are via regular and one-off donations, and through being awarded grants. The majority of the charities expenditure has been on salary and related costs, and this profile is expected to continue for the next financial year.

All monies are held within a CAF bank account. The charity holds no other forms of cash related assets or investments.

Structure, governance and management

a. Constitution

Wiltshire Youth For Christ is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Relationship with Related parties

The charity is affiliated to and has strong links to the UK Youth for Christ organisation, from whom it benefits from advice, policies, procedures and training support.

WILTSHIRE YOUTH FOR CHRIST
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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by order of the members of the board of Trustees on 15 December 2021 and signed on their behalf by:



Rev Dr Keith J Brindle
(Chair of Trustees)



James A Salter
(Trustee)

WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 AUGUST 2021

Independent Examiner's Report to the Trustees of Wiltshire Youth For Christ ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 August 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

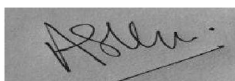
Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 16 December 2021

Andrew Fisher BA FCA

ICAEW

The Alanbrookes Group Ltd, 24 Glove Factory Studios, Holt, Wiltshire. BA14 6RL

WILTSHIRE YOUTH FOR CHRIST
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 AUGUST 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Income from:				
Donations and legacies	3	23,777	47,959	71,736
Charitable activities	4	-	20,003	20,003
Total income		23,777	67,962	91,739
Expenditure on:				
Charitable activities	5	19,610	28,266	47,876
Total expenditure		19,610	28,266	47,876
Net income		4,167	39,696	43,863
Transfers between funds	9	5,000	(5,000)	-
Net movement in funds		9,167	34,696	43,863
Reconciliation of funds:				
Net movement in funds		9,167	34,696	43,863
Total funds carried forward		9,167	34,696	43,863

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 9 to 13 form part of these financial statements.

WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)
REGISTERED NUMBER: CE024002

BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	2021 £
Fixed assets		
		-
Current assets		
Cash at bank and in hand		46,516
		46,516
Creditors: amounts falling due within one year	8	(2,653)
Net current assets		43,863
Total assets less current liabilities		43,863
Net assets excluding pension asset		43,863
Total net assets		43,863
Charity funds		
Restricted funds	9	9,167
Unrestricted funds	9	34,696
Total funds		43,863

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 15 December 2021 and signed on their behalf by:

Rev Dr Keith J Brindle
(Chair of Trustees)



James A Salter
(Trustee)



The notes on pages 9 to 13 form part of these financial statements.

WILTSHIRE YOUTH FOR CHRIST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2021

1. General information

Wiltshire Youth for Christ is a UK registered charity, registered in England and Wales on 15 October 2020. Wiltshire Youth for Christ was established with the main focus of advancing the mental and spiritual wellbeing and education of children through providing mentoring, training support and other activities into schools, other educational establishments, churches, rural communities and through detached youth work in conjunction with local authorities, the Wiltshire Police and Crime Commissioner and other relevant organisations.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Wiltshire Youth For Christ meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

WILTSHIRE YOUTH FOR CHRIST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

WILTSHIRE YOUTH FOR CHRIST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2021

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	47,959	47,959
Grants	23,777	-	23,777
	<u>23,777</u>	<u>47,959</u>	<u>71,736</u>

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Income from charitable activities - Direct costs - Activities	20,003	20,003
	<u>20,003</u>	<u>20,003</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs - Activities	19,610	28,266	47,876
	<u>19,610</u>	<u>28,266</u>	<u>47,876</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2021

6. Analysis of expenditure by activities

	Support costs 2021 £	Total funds 2021 £
Direct costs - Activities	47,876	47,876

7. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 31 August 2021, no Trustee expenses have been incurred.

8. Creditors: Amounts falling due within one year

	2021 £
Other creditors	2,293
Accruals and deferred income	360
	<u>2,653</u>

9. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
Unrestricted funds				
General Funds - all funds	67,962	(28,266)	(5,000)	34,696
Restricted funds				
Restricted Funds - all funds	23,777	(19,610)	5,000	9,167
Total of funds	91,739	(47,876)	-	43,863

WILTSHIRE YOUTH FOR CHRIST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2021

10. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
General funds	67,962	(28,266)	(5,000)	34,696
Restricted funds	23,777	(19,610)	5,000	9,167
	<u>91,739</u>	<u>(47,876)</u>	<u>-</u>	<u>43,863</u>

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	9,167	37,349	46,516
Creditors due within one year	-	(2,653)	(2,653)
Total	<u>9,167</u>	<u>34,696</u>	<u>43,863</u>