
WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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 YEAR ENDED 31 AUGUST 2023**

Trustees	Rev Dr Keith J Brindle, Chair James A Salter, Treasurer Toby Himes, Safeguarding Officer David Ross Anne Wilson Rev Jake Eggertson (appointed 16 October 2023)
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 YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of the Wiltshire Youth For Christ for the year 1 September 2022 to 31 August 2023. 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.

Main Purpose and objectives of the Charity

a. Policies and objectives

The Charity has continued to pursue 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>)

WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and performance

a. Main achievements of the Charity

Income from donations and grants have been encouraging and the underlying work of the charity, namely to support children and young people has continued. The Safeguarding of our clients and staff continues to be of the utmost importance to the Charity.

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 three electronic games consoles powered by on board batteries, together with other games equipment and facilities to provide refreshments. This year the van has enabled community youth projects in Trowbridge, Devizes, Westbury and some villages.

We are grateful for the support of and endorsement of the Pop up Café by local organisations including the Wiltshire Police and Crime Commissioner, Wiltshire Council (through Area Boards), Trowbridge Council and Selwood Housing. Within the restricted funds of £21,246 there is a designated fund amounting to £15,000, which 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.

Significant new areas of work developed in the last year include: additional community projects in Trowbridge and Devizes; pioneering a youth project in Marlborough in partnership with Devotion Ecumenical Youth Project, development of school chaplaincy and support networks for church-based youth leaders.

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, as well as our volunteer trustees. The charity also appreciates the support it has received from the Wiltshire Community Foundation and other funding organisations, 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
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

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
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

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 year. 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:

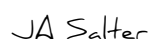
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject 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 6 November 2023 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 YEAR ENDED 31 AUGUST 2023

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 year ended 31 August 2023.

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.

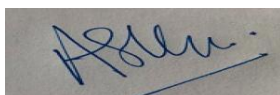
Independent Examiner's Statement

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: 6 November 2023

Andrew Fisher BA FCA

ICAEW

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

WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Income from:				
Donations and legacies	3	10,000	28,329	38,329
Charitable activities	4	-	36,832	36,832
Total income		10,000	65,161	75,161
Expenditure on:				
Charitable activities	5	5,770	76,750	82,520
Total expenditure		5,770	76,750	82,520
Net income/(expenditure)		4,230	(11,589)	(7,359)
Transfers between funds	10	5,000	(5,000)	-
Net movement in funds		9,230	(16,589)	(7,359)
Reconciliation of funds:				
Total funds brought forward		12,016	30,468	42,484
Net movement in funds		9,230	(16,589)	(7,359)
Total funds carried forward		21,246	13,879	35,125

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

The notes on pages 10 to 16 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 AUGUST 2023

	Note	2023 £	2022 £
Fixed assets		-	-
Current assets			
Debtors	8	2,975	900
Cash at bank and in hand		34,761	43,681
		<u>37,736</u>	<u>44,581</u>
Creditors: amounts falling due within one year	9	(2,611)	(2,097)
Net current assets		<u>35,125</u>	<u>42,484</u>
Total assets less current liabilities		<u>35,125</u>	<u>42,484</u>
Net assets excluding pension asset		<u>35,125</u>	<u>42,484</u>
Total net assets		<u><u>35,125</u></u>	<u><u>42,484</u></u>
Charity funds			
Restricted funds	10	21,246	12,016
Unrestricted funds	10	13,879	30,468
Total funds		<u><u>35,125</u></u>	<u><u>42,484</u></u>

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

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2023

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 year in question in accordance with section 476 of Companies Act 2006.

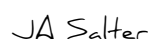
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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 06 November 2023 and signed on their behalf by:



Rev Dr Keith J Brindle
(Chair of Trustees)



James A Salter
(Trustee)

The notes on pages 10 to 16 form part of these financial statements.

WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. General information

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
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 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.

2.6 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.

2.7 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.

2.8 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
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	-	26,538	26,538
Grants	10,000	1,791	11,791
	<u>10,000</u>	<u>28,329</u>	<u>38,329</u>

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Income from charitable activities - Direct costs - Activities	36,832	36,832
	<u>36,832</u>	<u>36,832</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Direct costs - Activities	5,770	76,750	82,520
	<u>5,770</u>	<u>76,750</u>	<u>82,520</u>

WILTSHIRE YOUTH FOR CHRIST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

6. Analysis of expenditure by activities

	Support costs 2023 £	Total funds 2023 £
Direct costs - Activities	82,520	82,520

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - NIL).

8. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	2,975	900
	2,975	900

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	2,211	1,697
Accruals and deferred income	400	400
	2,611	2,097

WILTSHIRE YOUTH FOR CHRIST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

10. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
Unrestricted funds					
General Funds	30,468	65,161	(76,750)	(5,000)	13,879
Restricted funds					
Designated	10,000	-	-	5,000	15,000
Wilts Comm Foundation (WCF)	2,016	5,000	(3,680)	-	3,336
Mentoring (Goodnews Ev Mission)	-	5,000	(2,090)	-	2,910
	12,016	10,000	(5,770)	5,000	21,246
Total of funds	42,484	75,161	(82,520)	-	35,125

WILTSHIRE YOUTH FOR CHRIST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 August 2022 £</i>
Unrestricted funds					
General Funds	34,696	53,437	(52,665)	(5,000)	30,468
Restricted funds					
Designated funds	5,000	-	-	5,000	10,000
Wilts Comm Foundation (WCF)	-	4,927	(2,911)	-	2,016
Mentoring (Goodnews Ev Mission)	4,167	-	(4,167)	-	-
	9,167	4,927	(7,078)	5,000	12,016
Total of funds	43,863	58,364	(59,743)	-	42,484

11. Summary of funds

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
General funds	30,468	65,161	(76,750)	(5,000)	13,879
Restricted funds	12,016	10,000	(5,770)	5,000	21,246
	42,484	75,161	(82,520)	-	35,125

WILTSHIRE YOUTH FOR CHRIST
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

11. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 August 2022 £</i>
General funds	34,696	53,437	(52,665)	(5,000)	30,468
Restricted funds	9,167	4,927	(7,078)	5,000	12,016
	<u>43,863</u>	<u>58,364</u>	<u>(59,743)</u>	<u>-</u>	<u>42,484</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	21,246	16,490	37,736
Creditors due within one year	-	(2,611)	(2,611)
Total	<u>21,246</u>	<u>13,879</u>	<u>35,125</u>

13. Post balance sheet events

Wiltshire Youth For Christ received the sum of £21,500 from Devotion Ecumenical Youth Partnership in October 2023. This was granted with the purpose of recruiting a part time youth worker for Marlborough, Wiltshire.



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Parties involved with this document

Document processed	Party + Fingerprint
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Audit history log

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