

Charity Number: 1191823

Wiltshire Youth For Christ
Annual Report and Unaudited Financial Statements
for the financial year ended 31 August 2024

Wiltshire Youth For Christ

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Wiltshire Youth For Christ
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

James A Salter
Rev Keith J Brindle
Anne Wilson
Toby Himes
David Ross

Chairperson

Rev Jake Eggertson

Charity Number in England and Wales

1191823

Principal Address

St James Centre
Estcourt Crescent
Devizes
SN10 1LR

Independent Examiner

The Alanbrookes Group Ltd
Chartered Accountants
10 Market Place, Devizes
SN10 1HT

Wiltshire Youth For Christ TRUSTEES' REPORT

for the financial year ended 31 August 2024.

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Wiltshire Youth For Christ present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

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)'.

Structure, Governance and Management

Structure

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

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

Governance

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

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.

Review of Activities, Achievements and Performance

Income from donations and grants have continued to be encouraging and the work of the charity 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 charity's 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, Durrington and Shrewton. A major fundraising focus has led to the purchase of a second van, which will further enhance our ability to engage with young people in a variety of communities.

Significant new areas of work developed in the last year include: additional community projects in the Stonehenge area; exploration of a partnership project to provide an after-school drop-in facility in Devizes; strengthening of partnerships with churches; expansion of mentoring work into a further large secondary school in Trowbridge. We have been able to grow our staff team to incorporate a small amount of administrative support, which has proved very beneficial. Overall we were able to engage in some way with around 2,400 young people across all our projects in 6 centers across the county.

Wiltshire Youth For Christ TRUSTEES' REPORT

for the financial year ended 31 August 2024.

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 practicing 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 grant support it has received from the Wiltshire Community Foundation, Wiltshire Council (via Area Boards) and other funding organisations.

Financial Review

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.

Results and Dividends

At the end of the financial year the charity has assets of £67,109 (2023 - £37,736) and liabilities of £1,906 (2023 - £2,611). The net assets of the charity have increased by £30,078.

Reserves Position and Policy

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.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

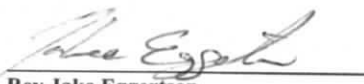
Rev Keith J Brindle resigned as trustee on 13 February 2025

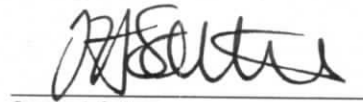
Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Wiltshire Youth For Christ subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 11 Apr 2025 and signed on its behalf by:


Rev Jake Eggertson
Chairperson


James A Salter
Trustee

Wiltshire Youth For Christ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

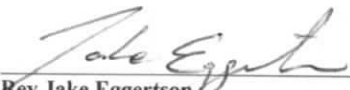
In preparing these financial statements, the trustees are required to:

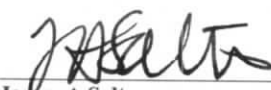
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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 Charities Act 2011. 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 the Board of Trustees on 11 Apr 2025 and signed on its behalf by:


Rev Jake Eggertson
Chairperson


James A Salter
Trustee

Wiltshire Youth For Christ

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF WILTSHIRE YOUTH FOR CHRIST

I have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this 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 members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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 financial statements to be reached.



Stacey Squire ACCA
THE ALANBROOKES GROUP LTD
Chartered Accountants
10 Market Place, Devizes
SN10 1HT

Date: 14/4/2025

Wiltshire Youth For Christ
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	18,029	53,658	71,687	28,329	10,000	38,329
Charitable activities							
Other income	3.2	43,281	3,679	46,960	36,832	-	36,832
Total income		61,310	57,337	118,647	65,161	10,000	75,161
Expenditure							
Charitable activities	4.1	69,139	19,430	88,569	76,750	5,770	82,520
Net income/(expenditure)		(7,829)	37,907	30,078	(11,589)	4,230	(7,359)
Transfers between funds		10,000	(10,000)	-	(5,000)	5,000	-
Net movement in funds for the financial year		2,171	27,907	30,078	(16,589)	9,230	(7,359)
Reconciliation of funds:							
Total funds beginning of the year	10	13,879	21,246	35,125	30,468	12,016	42,484
Total funds at the end of the year		16,050	49,153	65,203	13,879	21,246	35,125

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Wiltshire Youth For Christ BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
Current Assets			
Debtors	7	4,244	2,975
Cash at bank and in hand		62,865	34,761
		<u>67,109</u>	<u>37,736</u>
Creditors: Amounts falling due within one year	8	<u>(1,906)</u>	<u>(2,611)</u>
Net Current Assets		<u>65,203</u>	<u>35,125</u>
Total Assets less Current Liabilities		<u>65,203</u>	<u>35,125</u>
Funds			
Restricted trust funds		49,153	21,246
General fund (unrestricted)		16,050	13,879
Total funds	10	<u>65,203</u>	<u>35,125</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 4 Apr 2025 and signed on its behalf by


Rev Jake Eggertson
Chairperson


James A Walter
Trustee

Wiltshire Youth For Christ

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

Wiltshire Youth for Christ is a Charitable incorporated organisation (CIO) with the registered Charity number 1191823.

The charity 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Wiltshire Youth For Christ

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

-Time based conditions; whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

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.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

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

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

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.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	18,029	53,658	71,687	38,329

Wiltshire Youth For Christ
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

3.2	CHARITABLE ACTIVITIES		Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
	Grants from governments and other co-funders:					
	Income from charitable activities		<u>43,281</u>	<u>3,679</u>	<u>46,960</u>	<u>36,832</u>
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
	Expenditure on charitable activities	<u>88,569</u>	<u>-</u>	<u>-</u>	<u>88,569</u>	<u>82,520</u>
5.	NET INCOME				2024 £	2023 £
	Net Income is stated after charging/(crediting):					
	Independent Examiner's remuneration: - independent examination services				<u>500</u>	<u>400</u>
6.	EMPLOYEES AND REMUNERATION					
	The staff costs comprise:				2024 £	2023 £
	Wages and salaries				<u>77,471</u>	<u>73,295</u>
	During the year, no Trustees received any remuneration or other benefits (2023 £NIL).					
	During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 NIL).					
7.	DEBTORS				2024 £	2023 £
	Trade debtors				<u>4,244</u>	<u>2,975</u>
8.	CREDITORS				2024 £	2023 £
	Amounts falling due within one year					
	Trade creditors				<u>1,906</u>	<u>2,611</u>
9.	RESERVES				2024 £	2023 £
	At the beginning of the year				35,125	42,484
	Surplus/(Deficit) for the financial year				<u>30,078</u>	<u>(7,359)</u>
	At the end of the year				<u>65,203</u>	<u>35,125</u>

Wiltshire Youth For Christ
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

10. FUNDS

10.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 September 2022	30,468	12,016	42,484
Movement during the financial year	(16,589)	9,230	(7,359)
At 31 August 2023	13,879	21,246	35,125
Movement during the financial year	2,171	27,907	30,078
At 31 August 2024	<u>16,050</u>	<u>49,153</u>	<u>65,203</u>

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
Restricted funds					
Wiltshire Comm Foundation (WCF)	3,336	10,000	9,167	-	4,169
Mentoring (Goodnews Ev Mission)	2,910	-	2,910	-	-
Designated	15,000	23,237	172	(10,000)	28,065
Marlborough EYP	-	21,500	4,794	-	16,706
Dev & Trow Area Board (WCC)	-	2,600	2,387	-	213
	<u>21,246</u>	<u>57,337</u>	<u>19,430</u>	<u>(10,000)</u>	<u>49,153</u>
Unrestricted funds					
Unrestricted General	13,879	61,310	69,139	10,000	16,050
Total funds	<u>35,125</u>	<u>118,647</u>	<u>88,569</u>	<u>-</u>	<u>65,203</u>

10.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Restricted trust funds	49,151	-	49,151
Unrestricted general funds	17,958	(1,906)	16,052
	<u>67,109</u>	<u>(1,906)</u>	<u>65,203</u>

11. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.