BRITISH YOUTH FOR CHRIST

England & Wales · Charity number 263446

Details

Other names	CLEOBURY PLACE TRUST LIMITED, YOUTH FOR CHRIST
Status	Registered
Legal form	Charitable company
Company number	00988200
Registered	1972-02-04
Register	View on the Charity Commission register

Contact

Address	Albion Street Church Albion Street Brierley Hill West Midlands DY5 3EE
Phone	01215029620
Email	yfc@yfc.co.uk
Website	www.yfc.co.uk

Activities

Objects: TO ADVANCE THE PROTESTANT AND EVANGELICAL TENETS OF THE CHRISTIAN FAITH IN ALL PARTS OF THE WORLD.

Activities: To proclaim the Gospel of Jesus Christ throughout the world by promoting & encouraging the Christian evangelisation of young people & standards of behaviour which accord with the doctrines of the Christian faith providing or assisting in provision of education for young people who are in conditions of need, hardship or distress by reason of social, physical or economic circumstances

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Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,330,751	£1,575,612	£844,043	32
2024-08-31	£1,297,192	£1,497,522	£878,634	32
2023-08-31	£1,680,103	£1,773,551	£1,078,964	41
2022-08-31	£1,614,196	£1,893,397	£1,172,412	49
2021-08-31	£1,847,533	£1,732,713	£1,451,613	49
2020-08-31	£1,935,555	£1,808,515	£1,336,793	49

Trustees

Name	Role	Appointed
Annabel Wheeldon-Clarke		2024-03-21
Caleb Oguche		2026-02-11
Jill Garrett		2024-03-21
Martin Bull		2015-03-05
Matthew John Gregory		2023-01-26
Portia Tavengwa		2026-03-10
Simon William Blanchflower CBE		2024-01-24
Susan Joanna Godden		2017-07-19

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BRITISH YOUTH FOR CHRIST

England & Wales - Charity number 263446

Accounts

Charity registration number 263446 (England and Wales)

Charity registration number SC039297 (Scotland)

Company registration number 00988200

BRITISH YOUTH FOR CHRIST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

BRITISH YOUTH FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Baptist	(Appointed 21 March 2024)
	Mr S W Blanchflower	(Appointed 24 January 2024)
	Mr D M Brackenridge	(Appointed 21 March 2024)
	Mr M Bull	
	Ms J Garrett	(Appointed 21 March 2024)
	Mrs S J Godden	
	Mr M J Gregory	
	Rev C Madanat	(Appointed 21 March 2024)
	Mr S M O'Toole	(Appointed 21 March 2024)
	Mr J A R Vardy	
	Ms A Wheeldon-Clarke	(Appointed 21 March 2024)
Secretary	Mrs S J Godden	
Charity number (England and Wales)	263446	
Charity number (Scotland)	SC039297	
Company number	00988200	
Registered office	Unit D2 Coombswood Way Halesowen B62 8BH	
Auditor	Sumer Auditco Limited The Beehive Beehive Ring Road London Gatwick Airport Gatwick United Kingdom RH6 0PA	
Bankers	Santander UK PLC Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Keelys LLP 28 Dam St Lichfield WS13 6AA	

BRITISH YOUTH FOR CHRIST

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BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Objectives and activities

The object of the charity is to promote the Christian faith and to proclaim the gospel of Jesus Christ throughout the world by:

- promoting and encouraging the Christian evangelisation of young people throughout the world;
- promoting and encouraging standards of behaviour which accord with the doctrines of the Christian faith;
- relieving poverty and sickness; and
- providing or assisting in the provision of education for young people who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

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

We can report that Youth for Christ provides a public benefit to young people in Britain; the age range we work with is 7 - 25 years with the majority of the work taking place with 11 - 18 year olds.

The charity carries out its objects by creating resources for youth work, writing accredited training programmes for young people in custody, those who are not in education, employment or training and those who have disengaged with society, attending and speaking at youth festivals, outdoor activity holidays and through supporting and equipping 59 chartered and affiliate local Centres (who are separate charities) and local projects. The work is generally in schools, churches, youth prisons and youth clubs with some detached youth work with young people on the streets.

Achievements and performance

Significant activities and achievements against objectives

British Youth for Christ (known as and referred to in this report as simply 'Youth for Christ') educates young people in the Christian faith through events, clubs, activities, residential programmes, music, sports activities and resources used by schools, youth groups and individual students. Youth for Christ presents young people with the opportunity to become followers of Jesus Christ. Those that respond are encouraged to grow in the life of faith and step into positive activities that develop character and life skills. This leads to public benefit from our work. We also work with 59 Youth for Christ local centres and affiliate projects engaging young people in their geographical area and we provide experience-based volunteer placements which encourage personal development. We are always looking for more centres and projects to be set up with local churches.

We seek to relieve poverty through supporting a number of our Centres that engage in food bank projects and homelessness among young people and providing the resources for them and local churches to provide our "Heat and Eat" programme. Our life skills training is geared to help young people stand on their own two feet and find meaningful employment as well as live a balanced life.

We are committed to supporting both students and teachers with numerous educational resources which includes our online religious education website. Many of our Centres also provide support in the area of mental health and general wellbeing.

Youth for Christ works with young people in custody, those who are not in education, employment or training and those who have disengaged with society through our myLife training. Youth for Christ is involved in the education of young people directly and through the production of resources and the provision of teams that support those in formal, non-formal and informal settings.

Key performance indicators

Strategic Strand	Key Measurable	2023/24	2022/23	2021/22	2020/21
Intentionality of evangelism	Total number of young people Contacted	1.66m	1.12m	1.72m	1.7m
Commitment to serve the Centres	Total number of Centres with full charters renewed	59	60	61	60
Develop a culture of diversity	Total number of users of myLife	102	1,217	225	1,840
Develop a culture of prayer	Targeted events and prayer resources delivered	100%	100%	100%	100%
Commitment to financial sustainability	Number of partners	1,213	1,322	955	1,032

However, the headline figure for our mission is that 17,639 young people were given the opportunity to follow Jesus, through hearing the gospel of Jesus Christ explained to them, of whom 3,190 young people made a decision to follow Jesus.

Local Ministries
Throughout the 2023/24 financial year, we were able to continue to provide support, resources, encouragement and training to our local projects and Centres.

During the year, 54 independent local Youth for Christ Centres and 5 affiliate projects operated throughout Great Britain under the umbrella governance of our national charity, and each of these independent projects responded to the needs of the young people in their communities and contexts.

This year saw a strong move away from lockdown and greater confidence in a post pandemic world. As such engagement with young people this year is up across our local centres and projects.

Each Centre and project continued to demonstrate God's love (for example providing alternative education for disengaged students, acting as school chaplains or mentors providing a listening ear and constant presence for young people in need, running detached youth work projects); they declared who Jesus is (running a radio talk show, providing summer festivals or camps with talks and seminars, providing assemblies and RE lessons in schools across the country); they gave young people the opportunity to make a decision to become a follower of Jesus (gathering young people for worship services, running smaller in person residential weekends or summer camps); and they continued to disciple young people in their faith (through one to one mentoring and Bible study, through in person youth groups).

Due to limited resources, there were fewer face to face visits than in the past, so we continued also to make use of online meetings. We have remained relatively stable with regards to the number of local centres although we will be actively looking to grow and establish further centres in the coming years.

This year we started our support to local churches, offering free consultations to provide advice and guidance to help them strengthen or establish youth provision in their areas.
We also launched Pulse, our new youth leaders' network in the form of prayer 'Gatherings' and 'Learning Communities'. Both are designed to encourage collaborative working between youth workers to see a greater impact to young people.

We assisted local Centres with residentials and provided support to the Youth for Christ presence at summer festivals and Spring Harvest.

Scotland
In the last year there have been significant strides in developing the Urban Strategy within Glasgow and our Urban Missions Pioneer transitioned from part time hours to full time as the ministry opportunities increased. We have been working closely with Emmanuel Christian Ministries (Sri Lankan Church) in the city, helping them to train, grow and develop a team. Together we have launched the Illuminate club and have seen some of the young people responding to the gospel. The Glasgow Youth Worker Gathering gathered momentum and became a valued place for full time youth workers to connect with each other, hear from God's word and pray for one another. One other encouraging area of ministry within Glasgow has been working alongside Auldhouse Community Church in connecting with the school next door to them. We have been running a weekly Reflection Space with senior pupils each week providing a safe and nurturing environment.

We continue to have four Youth for Christ chartered local centres based in Scotland and they have been busy providing School Chaplaincy support, running young leaders' development programmes, delivering wellbeing cafés, establishing detached youth work and being the catalyst in seeing joint churches youth outreach events. It has been encouraging to hear stories of young people coming to faith. Our local centres continue to meet twice a month online with the Scotland team to encourage and pray for one another; this has proved to be a huge help in facing the different challenges within the year.

The national staff based in Scotland has also grown to a team of three which has brought an increased capacity for supporting churches, exploring new areas of ministry with the hope of pioneering new local centres in the years to come.

With thanks to Youthlink Scotland and the Scottish Government Workforce Development Fund, we were able to provide Safeguarding Training for our Glasgow projects, partner with SU Scotland Associate Trusts in the use and delivery of our myLife life skills courses, run some consultations with Youth Workers ahead of Pulse Gatherings launching and conduct vital support visits to each of our local centres.

A final highlight from this year has been our partnership with Magnitude Scotland, both the summer festival and the worship nights throughout the year in Glasgow. We increased our presence at the summer festival by delivering the new Workshop venue and also had Laura Hancock speaking at two of the main sessions in the big top. It has been a real privilege to see so many young people responding to the gospel and growing deeper relationships with God.

RE:Quest:
In 2023/24, Youth for Christ continued to provide high-quality resources to support Religious Education. Our online platform, RE:Quest, remained an essential tool for teachers across Britain, helping them deliver Christian RE in classrooms, while also serving as a resource for students. The team also offered online training for staff and visited Centres to provide tailored consultation and support. Additionally, work began on the Welsh section of the website, which included creating a dedicated area for the Welsh curriculum, filming videos, and developing resources in the Welsh language.

Resources
Our resources continue to support youth workers and Youth for Christ centres across Britain. In March 2024, we launched a brand-new resources website with new material, several new tools and a fresh pricing structure. We expanded our offering to include termly resources for not only use in church settings, but also local schools and the wider community. The range now includes the continuation of our popular *Rock Solid, Lumen* and *Go* resources, as well as new lessons and assemblies, plus our *Heat & Eat* and *Under_Ground* resources. We also introduced an Admin Pack, a Volunteer Pack, a Connecting with Schools Pack, and a full suite of training videos for youth workers and their teams.

One recent subscriber reached out to share: *"Please know just how very appreciated your resources have been. I work full-time and run the youth club in my spare time, so they have made such a difference."*

The team underwent significant changes this past year, transitioning from the 'Church Resources' department to the 'Innovation' team. The team now includes not only the former Church Resources team members but also a new Schools Lead, Communities Lead, and an additional Content Creator. Both the Graphic Designer and Videographer roles were also moved over into this team. The goal is to ensure we can keep creating fresh resources sustainably for the long term.

myLife
myLife has been further developed with a new pricing strategy to make it more accessible. There are seven courses in total, all designed to help marginalised young people build life skills and develop character. The program continues to support Centres, youth practitioners, teachers, chaplains, and others working with young people—particularly those at risk of unhealthy lifestyle choices or offending.

Residentials
Throughout the summer of 2024 we were privileged to be able to re-engage with festivals led by our partners across the country and had opportunity to share in various ways with young people. This ranged from detached work and engaging with those who would not ordinarily engage with us, through hosting café venues and seminar streams.

Urban Mission

Urban Strategy
Pioneering is often as challenging as the streets we serve. Our work in Birmingham faced a setback when two of our Urban workers left Youth for Christ to pursue new career paths. While we work on a solution to fill that gap, we celebrate the progress and impact we've seen in Glasgow and London.

We've recently updated our Urban Strategy, incorporating lessons from the past few years and aligning it with the evolving needs of the communities we serve. In Glasgow, our efforts have grown, and our strong partnerships with local churches and schools have fostered meaningful relationships and spiritual growth for young people - more details on this can be found in the Scotland section of this report.

In London, we've welcomed an Urban Pioneer with deep local connections. In just a few months, we've forged a new partnership with a church in Earlsfield that identified a great need to address anti-social behaviour among young people. After engaging with the local council and a nearby charity, we launched The Lounge - a pilot project aimed at supporting secondary school girls. With the backing of the Wandsworth Mayor and the Community Safety Team (Children's Services), we've been able to provide a safe space for these girls, particularly those with learning difficulties or challenging family circumstances. Youth workers are on hand to offer support and help them navigate their struggles. We're also continuing to build connections across different boroughs and are planning to roll out Detached Work in partnership with local churches throughout London. Some locations that we have done that, are: Battersea's Doddington Estate, Trinity Chapel in Stratford (a Black Majority Church) and a project in Woolwich that is seeking to do more Outreach in their area.

Fundraising practices

Our approach is to be legal, open, honest and respectful in all our fundraising activities. We do not engage in fundraising that might involve unreasonable intrusion on a person's privacy or is unreasonably persistent.

Funds raised for a particular activity are used for that activity and our accounting system is designed to provide for this through a system of accounts for restricted funds.

Youth for Christ does not share its contract database with third parties and does not use freelance fundraisers.

Our data protection policy was reviewed and updated in 2022 to ensure compliance with the General Data Protection Regulation (GDPR). We aim to comply with the Code of Fundraising Practice issued by the Fundraising Regulator.

There have been no failures complying with the fundraising standards adopted by the charity and there have been no complaints received by the charity about its fundraising activity.

Financial review

Youth for Christ continues to fund and develop all out ministry activities. Our overall incoming resources this year were £1,297,192 (2023: £1,680,103). Expenditure was £1,497,522 (2023: £1,773,551) with an overall deficit of £200,330 (2023: deficit of £93,448).

We continued to see a decrease in income at the start of the year, leading us to move ahead with the restructure to reduce our regular expenditure explained below. Following the restructure we have seen a more balanced income and expenditure position. We are always grateful for the efforts our staff make in raising personal support and their family and friends who give so generously. This remains our major source of income. We are also working hard to identify new donors with the help of a new Income Development team.

Reserves policy

The General Fund comprises unrestricted funds arising from past operating results. The Designated Fund comprises those unrestricted funds set aside by the Board for specific activities and projects. The total Unrestricted Funds of the charity is the sum of the two funds and this represents the reserves of the charity. Due to the nature of the charity, the Trustees believe that for the coming financial year the total of unrestricted funds of £658,266 is sufficient for anticipated expenditure. Close monitoring and control of income and expenditure is being exercised.

During the year, the trustees reviewed the reserves policy and now the charity aims to have reserves covering three months of expenditure less personal support rather than just payroll. After allowing for personal support income, and those posts funded from restricted funds, the equates to approximately £400,000. A plan is being developed to rebuild the reserves to meet the policy. This policy is reviewed annually. Within Designated Funds we are holding £640,504, which represents the net book value of the building and other fixed assets.

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees see fit in accordance with the charity's objectives. In view of the nature of the work of Youth for Christ, where monies received are used soon after receipt, no long term investments have been either planned or implemented.

At the start of the financial year 2022/23 the trustees took the decision to restructure in order to make the charity more financially robust. This decision was influenced by the unprecedented financial situation and the need to reduce expenditure to a level which is more sustainable long term. The trustees are focused on increasing the free reserves, as mentioned in the reserve policy, to a level which will allow the charity, trustees and staff to focus on the objects of the charity. As stated under "Plans for future periods" below, we are intending to relocate the head office, and the sale of our current building will free up funds to strengthen our Income development team to work on building up our resources.

The significant reduction in expenditure is from reducing the staff levels and approaching all expenditure with a more streamlined approach. With the information on the current levels of expenditure the Trustees remodeled the forecasts until March 2026, taking into account the reduced expenditure and income stream (based on current levels of general income and confirmed larger donations), and building the free reserves to a more sustainable level; therefore, the trustees still consider the charity has adequate resources to continue in operational existence for the foreseeable future.

Major risks
The Trustees have a risk management strategy, which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The main risks and risk management strategies that the trustees have identified are:

- Safeguarding - We manage this risk through safeguarding policies, staff recruitment policies and training.
- Funding - The loss of a major donor. We have a dedicated Income Development team who continue to broaden the donor base and increase the number of regular partners. Our staff also contribute to this through raising personal support from friends and family.
- Financial reporting - Reporting incorrectly. We manage this through attending training courses, receiving regular updates and regular reviews of controls.
- Staff recruitment - The loss of staff which ultimately impacts on the loss of skills, experience and knowledge. We continue to review and develop effective succession planning, review how and where we advertise and are currently developing a management training programme.

Through the risk management process established, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Complaints
During 2023/24 we received no complaints.

Plans for future periods
From the 1st of September 2024 the charity embarks on a new 5-year strategy with an aim to reach 33% of all young people in Britain, which equates to roughly 2.5 million people.

Our commitment to delivering direct youth engagement remains, as does our desire to provide opportunities for young people to consider Christianity as a valid faith through holistic, thought-provoking, educational and relevant expressions of communicating the heart of the Christian faith.

What is new to the strategy is our desire to mobilise local churches nationwide to engage with young people in the community confidently. Over the next 5 years, we will advocate through direct and indirect contact with 10,000 churches on the importance of youth outreach to unchurched young people, providing resources and consultation when sought.

We will remain committed to supporting RE teachers through our education channels. Our aim is to resource 5000 RE Teachers by 2029 on a regular basis with quality material for school lessons on the teaching of Christianity within a Religious Education context.

We seek to grow our partner churches from 500 to 1500 by 2029. We will do so by increasing both the quality and quantity of subscriber resources. We have increased our content 3-fold and now focus on church, community and school engagement, providing churches with the most appropriate, helpful and engaging material.

Over the next 5 years we will launch 100 Pulse Gatherings. Pulse Gatherings bring together three churches or more to pray, dream and train in the most effective ways to reach out to unchurched young people within the community.

We will grow our Centres from roughly 60 locations to 80 locations. Each Centre will hold the mission, brand, values and 4D approach to evangelism.

Finally, the National team will relocate its office to the heart of a deprived community in or around the Birmingham area and provide a drop-in centre for young people from the National hub.

Our 5-year focus holds in tension our need to partner with churches, support our local centres and engage directly with young people as a national entity to remain relevant and effective in the task of taking Good News to young people.

Structure, governance and management

British Youth for Christ is governed by its Memorandum and Articles of Association dated 15th April 1994. The Memorandum of Association was amended on 26th April 2000, 15th March 2006, 21st November 2007 and 30th March 2022 and the Articles of Association were amended on 12th March 2003 and 30th March 2022. The company is a charity registered with the Charity Commission, Registration number 263446 and the Scottish Charity Register number SC039297.

On the 29 March 2023, our long-standing chair Mr K Wright had retired to be replaced by Mrs S Godden as an interim chair and she was replaced in March 2024 by Mr M Gregory as the chair.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Baptist	(Appointed 21 March 2024)
Mr S W Blanchflower	(Appointed 24 January 2024)
Mr D M Brackenridge	(Appointed 21 March 2024)
Mr M Bull	
Ms J Garrett	(Appointed 21 March 2024)
Mrs S J Godden	
Mr M J Gregory	
Rev C Madanat	(Appointed 21 March 2024)
Mr S M O'Toole	(Appointed 21 March 2024)
Mr J A R Vardy	
Ms A Wheeldon-Clarke	(Appointed 21 March 2024)
Mrs A Adewunmi	(Resigned 31 December 2023)
Mrs J A Fowler	(Resigned 31 December 2023)
Mrs P J Joyce	(Resigned 21 March 2024)
Mrs D M Mitchell	(Resigned 31 January 2024)
Mr T J Wingate	(Resigned 21 March 2024)

Recruitment and appointment of trustees

The Board of Trustees of the company (hereafter called the Board) consists totally of the trustees of the charity.

As set out in the Articles of Association both the Chairman and the Treasurer of the Association are elected at the Annual General Meeting by the members to serve for a period of three years and on expiry of this period they may be eligible for reappointment. Similarly, a maximum of twelve and a minimum of three other persons are elected to serve on the Board at the Annual General Meeting and on expiry of this period they may be eligible for reappointment.

There are currently a total of eleven members of the Board.

There had been a number of trustees who had been in place for more than 9 years and a number who needed to step down for personal reasons. We are very excited at the new trustees we have been able to recruit.

Trustees are subject to review and re-election every 3 years. Board performance is periodically reviewed and we ensure that the feedback is used to improve board performance and objectivity.

Organisational structure

The Board administers the charity and meets at least three times per year. In addition, there is an Operations Sub-Group that meets between these meetings at least three times per year to consider the operational requirements of the charity, including finances. This group consists normally of the Chair, Treasurer and at least one other nominated Board member. All Board members are notified of the meeting dates and invited to attend if they wish.

The board appoints a National Director to run the charity on a day-to-day basis. The Leadership Team currently consists of:

National Director	Neil O'Boyle
Senior Lead of Helpful	Lesley Taberer
Senior Lead of Courageous	Shaun Hornsby
Senior Lead of Relational	Nick Blanch
Senior Lead of Ministry and Research	Laura Hancock
Senior Lead of Together	Jaspreet Aulkh
Senior Lead of Innovation	Becky Vale

The Leadership Team may attend the full Board meetings and the National Director and Senior Lead of Helpful attend the Operations Sub-Group meetings.

There is list of delegated responsibilities specified to the Leadership Team and staff from the Board.

The Board periodically review and compare Youth for Christ pay levels against a range of other organisations and charities of a similar size and settle on a middle ground (ie. neither aiming for the top quartile not the bottom quartile, but landing somewhere appropriate in the middle).

Induction and training of trustees

There is an induction for all new trustees, including a job description, a list of key responsibilities and a Trustee Eligibility Declaration. In addition, it is a requirement that all trustees have an enhanced Disclosure and Barring Service check.

Auditor

In accordance with the company's articles, a resolution proposing that Sumer Auditco Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Matthew Gregory



Mr M J Gregory
Trustee

Mr J A R Vardy
Trustee

27 March 2025

BRITISH YOUTH FOR CHRIST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, who are also the directors of British Youth For Christ for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping adequate accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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.

BRITISH YOUTH FOR CHRIST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Opinion

We have audited the financial statements of British Youth For Christ (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiry of management and those charged with governance around actual and potential litigation and claims
- Reviewing minutes of meetings of those charged with governance, and also meetings with management.
- Assessing the extent of compliance with the laws and regulations considered to have a material impact on the financial statements or the operations of the charitable company through enquiry and inspection.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Testing key sources of income to supporting documentation on a sample basis for evidence of management bias.
- Testing the allocation of income, to ensure that income is correctly allocated between restricted, unrestricted and designated funds in line with donation notifications.
- Ensuring that all funds that are restricted or designated for a specific use are not allocated to general funding, unless formal agreements are in place to allow this.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustment for appropriateness, and evaluating the rationale of significant transactions outside the normal course of activities, and reviewing accounting estimates for any indicators of potential bias.

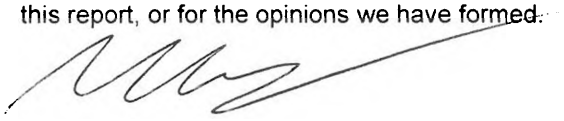
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Martin Bradley FCCA (Senior Statutory Auditor)
For and on behalf of Sumer Auditco Limited, Statutory Auditor
Chartered Accountants
The Beehive
Beehive Ring Road
London Gatwick Airport
Gatwick
RH6 0PA
United Kingdom
7 April 2025

Sumer Auditco Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

Current financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	3	842,864	256	341,747	1,184,867	1,556,192
Charitable activities	4	105,490	-	-	105,490	118,887
Investments	5	6,835	-	-	6,835	5,024
Total income		955,189	256	341,747	1,297,192	1,680,103
Expenditure on:						
Raising funds	6	151,021	1,790	12,782	165,593	253,749
Charitable activities	7	886,250	53,821	392,550	1,332,621	1,519,632
Other expenditure	12	-	(692)	-	(692)	170
Total expenditure		1,037,271	54,919	405,332	1,497,522	1,773,551
Net expenditure		(82,082)	(54,663)	(63,585)	(200,330)	(93,448)
Transfers between funds		8,303	(8,303)	-	-	-
Net movement in funds	9	(73,779)	(62,966)	(63,585)	(200,330)	(93,448)
Reconciliation of funds:						
Fund balances at 1 September 2023		79,787	715,224	283,953	1,078,964	1,172,412
Fund balances at 31 August 2024		6,008	652,258	220,368	878,634	1,078,964

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure accounts under the Companies Act 2006.

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

Prior financial year	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	**3**	932,911	54,072	569,209	1,556,192
Charitable activities	**4**	118,887	-	-	118,887
Investments	**5**	5,024	-	-	5,024
Total income		1,056,822	54,072	569,209	1,680,103
Expenditure on:					
Raising funds	**6**	221,400	625	31,724	253,749
Charitable activities	**7**	818,898	104,454	596,280	1,519,632
Other expenditure	**12**	-	170	-	170
Total expenditure		1,040,298	105,249	628,004	1,773,551
Net income/(expenditure)		16,524	(51,177)	(58,795)	(93,448)
Transfers between funds		(30,683)	33,857	(3,174)	-
Net movement in funds	**9**	(14,159)	(17,320)	(61,969)	(93,448)
Reconciliation of funds:					
Fund balances at 1 September 2022		93,946	732,544	345,922	1,172,412
Fund balances at 31 August 2023		79,787	715,224	283,953	1,078,964

BRITISH YOUTH FOR CHRIST

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		640,504		681,001
Current assets					
Stocks	15	14,646		16,130	
Debtors	16	54,333		49,525	
Cash at bank and in hand		314,831		482,935	
		383,810		548,590	
Creditors: amounts falling due within one year	17	(124,341)		(124,843)	
Net current assets			259,469		423,747
Total assets less current liabilities			899,973		1,104,748
Creditors: amounts falling due after more than one year	18		(21,339)		(25,784)
Net assets			878,634		1,078,964
The funds of the charity					
Restricted income funds	21		220,368		283,953
Unrestricted funds - general	23		6,008		79,787
Unrestricted funds - designated	22		652,258		715,224
			878,634		1,078,964

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 27 March 2025

Matthew Gregory

Company registration number 00988200 (England and Wales)

BRITISH YOUTH FOR CHRIST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash absorbed by operations	**26**		(179,780)		(23,179)
Investing activities					
Purchase of tangible fixed assets		(3,698)		(34,103)	
Proceeds from disposal of tangible fixed assets		12,000		247	
Investment income received		6,835		5,024	
Net cash generated from/(used in) investing activities			15,137		(28,832)
Financing activities					
Payment of finance leases obligations		(3,461)		29,245	
Net cash (used in)/generated from financing activities			(3,461)		29,245
Net decrease in cash and cash equivalents			(168,104)		(22,766)
Cash and cash equivalents at beginning of year			482,935		505,701
Cash and cash equivalents at end of year			314,831		482,935

1 Accounting policies

Charity information

British Youth For Christ is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit D2, Coombswood Way, Halesowen, B62 8BH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

1 Accounting policies **(Continued)**

The charity may receive government grants. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. Revenue grants are credited to restricted funds upon receipt and relevant expenditure is charged against these as incurred. Where grants are for capital expenditure, the capital items purchased are transferred into a designated fund, against which depreciation is charged over the expected useful life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% on buildings to an estimated residual value of £500,000
Fixtures and fittings	20% straight line
Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Motor vehicles over 5 years old are written off in the year of purchase.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1 **Accounting policies** **(Continued)**

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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 debtors 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts 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 creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies **(Continued)**

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1.14 Centres

The charity has a number of independently administered Centres, the accounts of which have not been combined with the accounts of British Youth for Christ as they are independently registered charities. Gifts from these centres are accounted for when received.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Value of donated goods and services

The principal accounting estimates relate to the valuation of gifts in kind, which are included at the cost price the charity would have paid for the services. The value in the accounts is £nil (2023: £46,467)

3 Income from donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	726,039	256	301,636	1,027,931	798,370	10,392	482,209	1,290,971
Legacies	-	-	-	-	32,824	-	-	32,824
Grants	116,825	-	40,111	156,936	55,250	43,680	87,000	185,930
Donated goods and services	-	-	-	-	46,467	-	-	46,467
	842,864	256	341,747	1,184,867	932,911	54,072	569,209	1,556,192

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Sale of goods	30,079	50,764
Ancillary trading income	55,754	50,437
Other income	19,657	17,686
	105,490	118,887

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,835	5,024

6 Expenditure on raising funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity								
Staging fundraising events	50,140	-	10,083	60,223	95,915	-	22,782	118,697
Fundraising agents	27,059	-	-	27,059	32,389	625	8,942	41,956
Staff costs	69,292	-	-	69,292	80,341	-	-	80,341
	146,491	-	10,083	156,574	208,645	625	31,724	240,994
Trading costs								
Other trading activities	4,530	1,790	2,699	9,019	12,755	-	-	12,755
Total costs	151,021	1,790	12,782	165,593	221,400	625	31,724	253,749

7 Expenditure on charitable activities

	Charitable activities 2024	Charitable activities 2023
	£	£
Direct costs		
Staff costs	871,210	1,046,488
Depreciation and impairment	32,887	39,249
Recruitment costs	3,395	611
Staff expenses	44,405	43,379
Material and research	10,480	23,365
Motor expenses	17,890	13,985
Property expenses	37,997	36,103
Computer costs	45,950	97,587
Office costs	143,814	135,879
Donations	31,442	41,439
Bank and other charges	9,796	4,747
	1,249,266	1,482,832
Share of support and governance costs (see note 8)		
Support	72,776	23,737
Governance	10,579	13,063
	1,332,621	1,519,632
Analysis by fund		
Unrestricted funds - general	886,250	818,898
Unrestricted funds - designated	53,821	104,454
Restricted funds	392,550	596,280
	1,332,621	1,519,632

8 Support costs allocated to activities

	2024	2023
	£	£
Legal & professional	69,785	20,964
Accountancy	2,991	2,773
Governance costs	10,579	13,063
	83,355	36,800
Analysed between:		
Charitable activities	83,355	36,800

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	10,579	13,063
Depreciation of owned tangible fixed assets	32,887	39,249
(Profit)/loss on disposal of tangible fixed assets	(692)	170

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: £Nil).

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Fundraising	2	2
National Ministries	2	6
Centres development/support	8	5
Church resources	6	5
Diversity	3	8
Education	1	2
Support and administration	8	11
National Director	1	1
Prayer	1	1
Total	32	41

Employment costs	2024 £	2023 £
Wages and salaries	805,421	965,394
Social security costs	67,755	80,616
Other pension costs	67,326	80,819
	940,502	1,126,829

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 - £70,000	1	1

11 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	239,033	248,837

The charity considers its key management personnel comprise the National Director and the senior leads for various areas of the charity (formerly the directors of operations, national evangelism, ministry & research, sales & marketing, local ministries and communications)

12 Other expenditure

	Unrestricted funds designated 2024	Unrestricted funds designated 2023
	£	£
Net loss on disposal of tangible fixed assets	(692)	170

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2023	775,548	40,407	178,827	55,117	1,049,899
Additions	-	-	3,697	-	3,697
Disposals	-	-	(22,636)	-	(22,636)
At 31 August 2024	775,548	40,407	159,888	55,117	1,030,960
Depreciation and impairment					
At 1 September 2023	165,273	38,160	139,592	25,872	368,897
Depreciation charged in the year	10,272	1,156	14,151	7,308	32,887
Eliminated in respect of disposals	-	-	(11,328)	-	(11,328)
At 31 August 2024	175,545	39,316	142,415	33,180	390,456
Carrying amount					
At 31 August 2024	600,003	1,091	17,473	21,937	640,504
At 31 August 2023	610,275	2,247	39,234	29,245	681,001

14 Tangible fixed assets (Continued)

All fixed assets are for charity use. The land is held on a 999 year lease at a peppercorn rent. The lease has 982 years to run.

15 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	14,646	16,130

16 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	1,873	7,274
Other debtors	13,981	11,306
Prepayments and accrued income	38,479	30,945
	54,333	49,525

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Obligations under finance leases	19	4,445	3,461
Other taxation and social security		19,419	18,835
Trade creditors		36,680	35,015
Other creditors		41,616	46,497
Accruals and deferred income		22,181	21,035
		124,341	124,843

18 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	£
Obligations under finance leases	19	21,339	25,784

19 Finance lease obligations

Future minimum lease payments due under finance leases:

	2024	2023
	£	£
Within one year	4,445	3,461
Within two and five years	21,339	25,784
	25,784	29,245

Finance lease payments represent rentals payable by the charity for certain items of plant and machinery. Leases include purchase options at the end of the lease period, and no restrictions are placed on the use of the assets. The lease terms are generally 4 years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

Obligations under finance leases and hire purchase contracts are secured by the assets to which they relate.

20 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	67,326	80,819

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Operation Gideon Bursary	9,664	4,022	(1,500)	-	12,186
Local Ministries Development	8,352	17,511	(17,511)	-	8,352
Outreach	223,085	-	(98,457)	(1,465)	123,163
Church Resource Projects	4,492	3,097	(3,037)	-	4,552
Schools Work	4,000	8,073	(8,629)	1,224	4,668
Young Offenders and at Risk	11,203	-	(3,896)	(1,224)	6,083
National Director Projects	5,290	3,768	(2,878)	-	6,180
Evangelism	8,313	29,120	(15,729)	1,465	23,169
Communications	6,554	-	(253)	-	6,301
Income development	3,000	26,000	(18,085)	-	10,915
Capital projects	-	21,786	(6,987)	-	14,799
International and national	-	19,759	(19,759)	-	-
Personal support	-	208,611	(208,611)	-	-
	283,953	341,747	(405,332)	-	220,368

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Operation Gideon bursary	10,250	3,462	(4,048)	-	9,664
Local ministries development	35,246	-	(26,894)	-	8,352
Outreach	256,272	148,000	(179,221)	(1,966)	223,085
Church resourse projects	4,191	301	-	-	4,492
Schols work	1,882	11,501	(9,383)	-	4,000
Your offenders and at risk	9,854	6,993	(5,644)	-	11,203
National director projects	5,290	920	(920)	-	5,290
Personal support	-	306,735	(306,735)	-	-
Evangelism	12,955	14,620	(19,262)	-	8,313
Communications	8,130	8,078	(8,446)	(1,208)	6,554
Scotland	1,852	-	(1,852)	-	-
International and national	-	24,849	(24,849)	-	-
Income development	-	3,000	-	-	3,000
Restructuring	-	40,750	(40,750)	-	-
	345,922	569,209	(628,004)	(3,174)	283,953

21 Restricted funds **(Continued)**

There are sufficient resources available to ensure that the balances on each fund can be applied in accordance with the restrictions imposed.

Operation Gideon - funds to help young people who struggle to raise support for their year out with the charity.

Local Ministries Development - this incorporates donations given to support the Charity's activities in various locations in the UK.

Outreach - to increase our reach in cities specifically in relation to young people experiencing the effects of deprivation.

Church Resources - this incorporates various donations for specific elements of our Church Resource department including Impact Holidays and redevelopment of our 11-14 resources.

Schools Work - monies received in order to support our resources website RE:Quest

Young Offenders and at Risk - incorporates various elements of funding to fulfil our MyLife projects.

National Director Projects - funds raised to be used towards the National Director's work.

Personal support - money raised by staff from family and friends towards their salary costs.

Evangelism - donations received for the Evangelism activity.

YEC Conference - hosting of conferences which train young evangelists.

Communications - the aim of this fund is to increase the sustainability of Youth for Christ's ministry through greater engagement with current and new financial and prayer partners. We will seek to increase our relationship with current partners to increase their engagement and commitment to the ministry as well as strategically engage in new communications and promotional events in order to recruit the next generation of those who will partner with us.

Scotland - this funding was given towards growing the breadth and depth of our presence and ministry to young people in Scotland. This will involve engagement with our partner base; more mission weeks with the touring teams in schools and planting new local presence through centres.

Families Worker - the Families Worker role is an innovative venture into engaging with whole family units through the young people who we see and respond at Youth for Christ events. The aim is to be able to equip the young person to be able to articulate and explore their new found faith in a way that their whole family can engage with as they discover God's plans for them as a family.

International and National - these are funds that have been received by British Youth for Christ to support mission and associated Youth for Christ charities internationally and nationally.

Income Development - funds given to support events used to generate additional funding and donations.

Restructuring - This was used to support those members of staff who were affected by the restructuring that took place in March 2023. The transfer of funds relates to the purchase of fixed assets and previously capitalised assets to the appropriate designated fund.

22 Unrestricted funds - designated

These are designated funds which which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Million Club	6,077	209	(6,000)	-	286
Various	13,394	-	(1,925)	-	11,469
Fixed Assets - Non cash	681,001	-	(32,195)	(8,303)	640,503
The Discipleship Centre	14,752	47	(14,799)	-	-
	715,224	256	(54,919)	(8,303)	652,258

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Million club	1,000	10,252	(5,175)	-	6,077
Designated mission	2,033	43,680	(45,713)	-	-
The Discipleship centre	14,612	140	-	-	14,752
Fixed assets - non cash	686,564	-	(39,420)	33,857	681,001
Various	28,335	-	(14,941)	-	13,394
	732,544	54,072	(105,249)	33,857	715,224

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	79,787	955,189	(1,037,271)	8,303	6,008

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
General funds	93,946	1,056,822	(1,040,298)	(30,683)	79,787

24 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:				
Tangible assets	-	640,504	-	640,504
Current assets/(liabilities)	6,008	33,093	220,368	259,469
Long term liabilities	-	(21,339)	-	(21,339)
	6,008	652,258	220,368	878,634

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:				
Tangible assets	-	681,001	-	681,001
Current assets/(liabilities)	79,787	60,007	283,953	423,747
Long term liabilities	-	(25,784)	-	(25,784)
	79,787	715,224	283,953	1,078,964

25 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Receipts		Payments	
	2024	2023	2024	2023
	£	£	£	£
Donations	-	3,216	-	1,018
Subscriptions	-	1,184	-	-
	-	4,400	-	1,018

	Donations made by trustees	
	2024	2023
	£	£
Donations	108,357	103,453
	108,357	103,453

26 Cash absorbed by operations

	2024	2023
	£	£
Deficit for the year	(200,330)	(93,448)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,835)	(5,024)
(Gain)/loss on disposal of tangible fixed assets	(692)	170
Depreciation and impairment of tangible fixed assets	32,887	39,249
Movements in working capital:		
Decrease/(increase) in stocks	1,484	(5,031)
(Increase)/decrease in debtors	(4,808)	63,913
(Decrease) in creditors	(1,486)	(23,008)
Cash absorbed by operations	(179,780)	(23,179)

27 Analysis of changes in net funds

	At 1 September 2023	Cash flows	At 31 August 2024
	£	£	£
Cash at bank and in hand	482,935	(168,104)	314,831
Obligations under finance leases	(29,245)	3,461	(25,784)
	453,690	(164,643)	289,047

BRITISH YOUTH FOR CHRIST

England & Wales - Charity number 263446

Accounts

Charity registration number 263446 (England and Wales)

Charity registration number SC039297 (Scotland)

Company registration number 00988200

BRITISH YOUTH FOR CHRIST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

BRITISH YOUTH FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Baptist	(Appointed 21 March 2024)
	Mr S W Blanchflower	(Appointed 24 January 2024)
	Mr D M Brackenridge	(Appointed 21 March 2024)
	Mr M Bull	
	Ms J Garrett	(Appointed 21 March 2024)
	Mrs S J Godden	
	Mr M J Gregory	
	Rev C Madanat	(Appointed 21 March 2024)
	Mr S M O'Toole	(Appointed 21 March 2024)
	Mr J A R Vardy	
	Ms A Wheeldon-Clarke	(Appointed 21 March 2024)
Secretary	Mrs S J Godden	
Charity number (England and Wales)	263446	
Charity number (Scotland)	SC039297	
Company number	00988200	
Registered office	Unit D2 Coombswood Way Halesowen B62 8BH	
Auditor	Sumer Auditco Limited The Beehive Beehive Ring Road London Gatwick Airport Gatwick United Kingdom RH6 0PA	
Bankers	Santander UK PLC Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Keelys LLP 28 Dam St Lichfield WS13 6AA	

BRITISH YOUTH FOR CHRIST

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BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Objectives and activities

The object of the charity is to promote the Christian faith and to proclaim the gospel of Jesus Christ throughout the world by:

- promoting and encouraging the Christian evangelisation of young people throughout the world;
- promoting and encouraging standards of behaviour which accord with the doctrines of the Christian faith;
- relieving poverty and sickness; and
- providing or assisting in the provision of education for young people who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

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

We can report that Youth for Christ provides a public benefit to young people in Britain; the age range we work with is 7 - 25 years with the majority of the work taking place with 11 - 18 year olds.

The charity carries out its objects by creating resources for youth work, writing accredited training programmes for young people in custody, those who are not in education, employment or training and those who have disengaged with society, attending and speaking at youth festivals, outdoor activity holidays and through supporting and equipping 59 chartered and affiliate local Centres (who are separate charities) and local projects. The work is generally in schools, churches, youth prisons and youth clubs with some detached youth work with young people on the streets.

Achievements and performance

Significant activities and achievements against objectives

British Youth for Christ (known as and referred to in this report as simply 'Youth for Christ') educates young people in the Christian faith through events, clubs, activities, residential programmes, music, sports activities and resources used by schools, youth groups and individual students. Youth for Christ presents young people with the opportunity to become followers of Jesus Christ. Those that respond are encouraged to grow in the life of faith and step into positive activities that develop character and life skills. This leads to public benefit from our work. We also work with 59 Youth for Christ local centres and affiliate projects engaging young people in their geographical area and we provide experience-based volunteer placements which encourage personal development. We are always looking for more centres and projects to be set up with local churches.

We seek to relieve poverty through supporting a number of our Centres that engage in food bank projects and homelessness among young people and providing the resources for them and local churches to provide our "Heat and Eat" programme. Our life skills training is geared to help young people stand on their own two feet and find meaningful employment as well as live a balanced life.

We are committed to supporting both students and teachers with numerous educational resources which includes our online religious education website. Many of our Centres also provide support in the area of mental health and general wellbeing.

Youth for Christ works with young people in custody, those who are not in education, employment or training and those who have disengaged with society through our myLife training. Youth for Christ is involved in the education of young people directly and through the production of resources and the provision of teams that support those in formal, non-formal and informal settings.

Key performance indicators

Strategic Strand	Key Measurable	2023/24	2022/23	2021/22	2020/21
Intentionality of evangelism	Total number of young people Contacted	1.66m	1.12m	1.72m	1.7m
Commitment to serve the Centres	Total number of Centres with full charters renewed	59	60	61	60
Develop a culture of diversity	Total number of users of myLife	102	1,217	225	1,840
Develop a culture of prayer	Targeted events and prayer resources delivered	100%	100%	100%	100%
Commitment to financial sustainability	Number of partners	1,213	1,322	955	1,032

However, the headline figure for our mission is that 17,639 young people were given the opportunity to follow Jesus, through hearing the gospel of Jesus Christ explained to them, of whom 3,190 young people made a decision to follow Jesus.

Local Ministries
Throughout the 2023/24 financial year, we were able to continue to provide support, resources, encouragement and training to our local projects and Centres.

During the year, 54 independent local Youth for Christ Centres and 5 affiliate projects operated throughout Great Britain under the umbrella governance of our national charity, and each of these independent projects responded to the needs of the young people in their communities and contexts.

This year saw a strong move away from lockdown and greater confidence in a post pandemic world. As such engagement with young people this year is up across our local centres and projects.

Each Centre and project continued to demonstrate God's love (for example providing alternative education for disengaged students, acting as school chaplains or mentors providing a listening ear and constant presence for young people in need, running detached youth work projects); they declared who Jesus is (running a radio talk show, providing summer festivals or camps with talks and seminars, providing assemblies and RE lessons in schools across the country); they gave young people the opportunity to make a decision to become a follower of Jesus (gathering young people for worship services, running smaller in person residential weekends or summer camps); and they continued to disciple young people in their faith (through one to one mentoring and Bible study, through in person youth groups).

Due to limited resources, there were fewer face to face visits than in the past, so we continued also to make use of online meetings. We have remained relatively stable with regards to the number of local centres although we will be actively looking to grow and establish further centres in the coming years.

This year we started our support to local churches, offering free consultations to provide advice and guidance to help them strengthen or establish youth provision in their areas.
We also launched Pulse, our new youth leaders' network in the form of prayer 'Gatherings' and 'Learning Communities'. Both are designed to encourage collaborative working between youth workers to see a greater impact to young people.

We assisted local Centres with residentials and provided support to the Youth for Christ presence at summer festivals and Spring Harvest.

Scotland
In the last year there have been significant strides in developing the Urban Strategy within Glasgow and our Urban Missions Pioneer transitioned from part time hours to full time as the ministry opportunities increased. We have been working closely with Emmanuel Christian Ministries (Sri Lankan Church) in the city, helping them to train, grow and develop a team. Together we have launched the Illuminate club and have seen some of the young people responding to the gospel. The Glasgow Youth Worker Gathering gathered momentum and became a valued place for full time youth workers to connect with each other, hear from God's word and pray for one another. One other encouraging area of ministry within Glasgow has been working alongside Auldhouse Community Church in connecting with the school next door to them. We have been running a weekly Reflection Space with senior pupils each week providing a safe and nurturing environment.

We continue to have four Youth for Christ chartered local centres based in Scotland and they have been busy providing School Chaplaincy support, running young leaders' development programmes, delivering wellbeing cafés, establishing detached youth work and being the catalyst in seeing joint churches youth outreach events. It has been encouraging to hear stories of young people coming to faith. Our local centres continue to meet twice a month online with the Scotland team to encourage and pray for one another; this has proved to be a huge help in facing the different challenges within the year.

The national staff based in Scotland has also grown to a team of three which has brought an increased capacity for supporting churches, exploring new areas of ministry with the hope of pioneering new local centres in the years to come.

With thanks to Youthlink Scotland and the Scottish Government Workforce Development Fund, we were able to provide Safeguarding Training for our Glasgow projects, partner with SU Scotland Associate Trusts in the use and delivery of our myLife life skills courses, run some consultations with Youth Workers ahead of Pulse Gatherings launching and conduct vital support visits to each of our local centres.

A final highlight from this year has been our partnership with Magnitude Scotland, both the summer festival and the worship nights throughout the year in Glasgow. We increased our presence at the summer festival by delivering the new Workshop venue and also had Laura Hancock speaking at two of the main sessions in the big top. It has been a real privilege to see so many young people responding to the gospel and growing deeper relationships with God.

RE:Quest:
In 2023/24, Youth for Christ continued to provide high-quality resources to support Religious Education. Our online platform, RE:Quest, remained an essential tool for teachers across Britain, helping them deliver Christian RE in classrooms, while also serving as a resource for students. The team also offered online training for staff and visited Centres to provide tailored consultation and support. Additionally, work began on the Welsh section of the website, which included creating a dedicated area for the Welsh curriculum, filming videos, and developing resources in the Welsh language.

Resources
Our resources continue to support youth workers and Youth for Christ centres across Britain. In March 2024, we launched a brand-new resources website with new material, several new tools and a fresh pricing structure. We expanded our offering to include termly resources for not only use in church settings, but also local schools and the wider community. The range now includes the continuation of our popular *Rock Solid, Lumen* and *Go* resources, as well as new lessons and assemblies, plus our *Heat & Eat* and *Under_Ground* resources. We also introduced an Admin Pack, a Volunteer Pack, a Connecting with Schools Pack, and a full suite of training videos for youth workers and their teams.

One recent subscriber reached out to share: *"Please know just how very appreciated your resources have been. I work full-time and run the youth club in my spare time, so they have made such a difference."*

The team underwent significant changes this past year, transitioning from the 'Church Resources' department to the 'Innovation' team. The team now includes not only the former Church Resources team members but also a new Schools Lead, Communities Lead, and an additional Content Creator. Both the Graphic Designer and Videographer roles were also moved over into this team. The goal is to ensure we can keep creating fresh resources sustainably for the long term.

myLife
myLife has been further developed with a new pricing strategy to make it more accessible. There are seven courses in total, all designed to help marginalised young people build life skills and develop character. The program continues to support Centres, youth practitioners, teachers, chaplains, and others working with young people—particularly those at risk of unhealthy lifestyle choices or offending.

Residentials
Throughout the summer of 2024 we were privileged to be able to re-engage with festivals led by our partners across the country and had opportunity to share in various ways with young people. This ranged from detached work and engaging with those who would not ordinarily engage with us, through hosting café venues and seminar streams.

Urban Mission

Urban Strategy
Pioneering is often as challenging as the streets we serve. Our work in Birmingham faced a setback when two of our Urban workers left Youth for Christ to pursue new career paths. While we work on a solution to fill that gap, we celebrate the progress and impact we've seen in Glasgow and London.

We've recently updated our Urban Strategy, incorporating lessons from the past few years and aligning it with the evolving needs of the communities we serve. In Glasgow, our efforts have grown, and our strong partnerships with local churches and schools have fostered meaningful relationships and spiritual growth for young people - more details on this can be found in the Scotland section of this report.

In London, we've welcomed an Urban Pioneer with deep local connections. In just a few months, we've forged a new partnership with a church in Earlsfield that identified a great need to address anti-social behaviour among young people. After engaging with the local council and a nearby charity, we launched The Lounge - a pilot project aimed at supporting secondary school girls. With the backing of the Wandsworth Mayor and the Community Safety Team (Children's Services), we've been able to provide a safe space for these girls, particularly those with learning difficulties or challenging family circumstances. Youth workers are on hand to offer support and help them navigate their struggles. We're also continuing to build connections across different boroughs and are planning to roll out Detached Work in partnership with local churches throughout London. Some locations that we have done that, are: Battersea's Doddington Estate, Trinity Chapel in Stratford (a Black Majority Church) and a project in Woolwich that is seeking to do more Outreach in their area.

Fundraising practices

Our approach is to be legal, open, honest and respectful in all our fundraising activities. We do not engage in fundraising that might involve unreasonable intrusion on a person's privacy or is unreasonably persistent.

Funds raised for a particular activity are used for that activity and our accounting system is designed to provide for this through a system of accounts for restricted funds.

Youth for Christ does not share its contract database with third parties and does not use freelance fundraisers.

Our data protection policy was reviewed and updated in 2022 to ensure compliance with the General Data Protection Regulation (GDPR). We aim to comply with the Code of Fundraising Practice issued by the Fundraising Regulator.

There have been no failures complying with the fundraising standards adopted by the charity and there have been no complaints received by the charity about its fundraising activity.

Financial review

Youth for Christ continues to fund and develop all out ministry activities. Our overall incoming resources this year were £1,297,192 (2023: £1,680,103). Expenditure was £1,497,522 (2023: £1,773,551) with an overall deficit of £200,330 (2023: deficit of £93,448).

We continued to see a decrease in income at the start of the year, leading us to move ahead with the restructure to reduce our regular expenditure explained below. Following the restructure we have seen a more balanced income and expenditure position. We are always grateful for the efforts our staff make in raising personal support and their family and friends who give so generously. This remains our major source of income. We are also working hard to identify new donors with the help of a new Income Development team.

Reserves policy

The General Fund comprises unrestricted funds arising from past operating results. The Designated Fund comprises those unrestricted funds set aside by the Board for specific activities and projects. The total Unrestricted Funds of the charity is the sum of the two funds and this represents the reserves of the charity. Due to the nature of the charity, the Trustees believe that for the coming financial year the total of unrestricted funds of £658,266 is sufficient for anticipated expenditure. Close monitoring and control of income and expenditure is being exercised.

During the year, the trustees reviewed the reserves policy and now the charity aims to have reserves covering three months of expenditure less personal support rather than just payroll. After allowing for personal support income, and those posts funded from restricted funds, the equates to approximately £400,000. A plan is being developed to rebuild the reserves to meet the policy. This policy is reviewed annually. Within Designated Funds we are holding £640,504, which represents the net book value of the building and other fixed assets.

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees see fit in accordance with the charity's objectives. In view of the nature of the work of Youth for Christ, where monies received are used soon after receipt, no long term investments have been either planned or implemented.

At the start of the financial year 2022/23 the trustees took the decision to restructure in order to make the charity more financially robust. This decision was influenced by the unprecedented financial situation and the need to reduce expenditure to a level which is more sustainable long term. The trustees are focused on increasing the free reserves, as mentioned in the reserve policy, to a level which will allow the charity, trustees and staff to focus on the objects of the charity. As stated under "Plans for future periods" below, we are intending to relocate the head office, and the sale of our current building will free up funds to strengthen our Income development team to work on building up our resources.

The significant reduction in expenditure is from reducing the staff levels and approaching all expenditure with a more streamlined approach. With the information on the current levels of expenditure the Trustees remodeled the forecasts until March 2026, taking into account the reduced expenditure and income stream (based on current levels of general income and confirmed larger donations), and building the free reserves to a more sustainable level; therefore, the trustees still consider the charity has adequate resources to continue in operational existence for the foreseeable future.

Major risks
The Trustees have a risk management strategy, which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The main risks and risk management strategies that the trustees have identified are:

- Safeguarding - We manage this risk through safeguarding policies, staff recruitment policies and training.
- Funding - The loss of a major donor. We have a dedicated Income Development team who continue to broaden the donor base and increase the number of regular partners. Our staff also contribute to this through raising personal support from friends and family.
- Financial reporting - Reporting incorrectly. We manage this through attending training courses, receiving regular updates and regular reviews of controls.
- Staff recruitment - The loss of staff which ultimately impacts on the loss of skills, experience and knowledge. We continue to review and develop effective succession planning, review how and where we advertise and are currently developing a management training programme.

Through the risk management process established, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Complaints
During 2023/24 we received no complaints.

Plans for future periods
From the 1st of September 2024 the charity embarks on a new 5-year strategy with an aim to reach 33% of all young people in Britain, which equates to roughly 2.5 million people.

Our commitment to delivering direct youth engagement remains, as does our desire to provide opportunities for young people to consider Christianity as a valid faith through holistic, thought-provoking, educational and relevant expressions of communicating the heart of the Christian faith.

What is new to the strategy is our desire to mobilise local churches nationwide to engage with young people in the community confidently. Over the next 5 years, we will advocate through direct and indirect contact with 10,000 churches on the importance of youth outreach to unchurched young people, providing resources and consultation when sought.

We will remain committed to supporting RE teachers through our education channels. Our aim is to resource 5000 RE Teachers by 2029 on a regular basis with quality material for school lessons on the teaching of Christianity within a Religious Education context.

We seek to grow our partner churches from 500 to 1500 by 2029. We will do so by increasing both the quality and quantity of subscriber resources. We have increased our content 3-fold and now focus on church, community and school engagement, providing churches with the most appropriate, helpful and engaging material.

Over the next 5 years we will launch 100 Pulse Gatherings. Pulse Gatherings bring together three churches or more to pray, dream and train in the most effective ways to reach out to unchurched young people within the community.

We will grow our Centres from roughly 60 locations to 80 locations. Each Centre will hold the mission, brand, values and 4D approach to evangelism.

Finally, the National team will relocate its office to the heart of a deprived community in or around the Birmingham area and provide a drop-in centre for young people from the National hub.

Our 5-year focus holds in tension our need to partner with churches, support our local centres and engage directly with young people as a national entity to remain relevant and effective in the task of taking Good News to young people.

Structure, governance and management

British Youth for Christ is governed by its Memorandum and Articles of Association dated 15th April 1994. The Memorandum of Association was amended on 26th April 2000, 15th March 2006, 21st November 2007 and 30th March 2022 and the Articles of Association were amended on 12th March 2003 and 30th March 2022. The company is a charity registered with the Charity Commission, Registration number 263446 and the Scottish Charity Register number SC039297.

On the 29 March 2023, our long-standing chair Mr K Wright had retired to be replaced by Mrs S Godden as an interim chair and she was replaced in March 2024 by Mr M Gregory as the chair.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Baptist	(Appointed 21 March 2024)
Mr S W Blanchflower	(Appointed 24 January 2024)
Mr D M Brackenridge	(Appointed 21 March 2024)
Mr M Bull	
Ms J Garrett	(Appointed 21 March 2024)
Mrs S J Godden	
Mr M J Gregory	
Rev C Madanat	(Appointed 21 March 2024)
Mr S M O'Toole	(Appointed 21 March 2024)
Mr J A R Vardy	
Ms A Wheeldon-Clarke	(Appointed 21 March 2024)
Mrs A Adewunmi	(Resigned 31 December 2023)
Mrs J A Fowler	(Resigned 31 December 2023)
Mrs P J Joyce	(Resigned 21 March 2024)
Mrs D M Mitchell	(Resigned 31 January 2024)
Mr T J Wingate	(Resigned 21 March 2024)

Recruitment and appointment of trustees

The Board of Trustees of the company (hereafter called the Board) consists totally of the trustees of the charity.

As set out in the Articles of Association both the Chairman and the Treasurer of the Association are elected at the Annual General Meeting by the members to serve for a period of three years and on expiry of this period they may be eligible for reappointment. Similarly, a maximum of twelve and a minimum of three other persons are elected to serve on the Board at the Annual General Meeting and on expiry of this period they may be eligible for reappointment.

There are currently a total of eleven members of the Board.

There had been a number of trustees who had been in place for more than 9 years and a number who needed to step down for personal reasons. We are very excited at the new trustees we have been able to recruit.

Trustees are subject to review and re-election every 3 years. Board performance is periodically reviewed and we ensure that the feedback is used to improve board performance and objectivity.

Organisational structure

The Board administers the charity and meets at least three times per year. In addition, there is an Operations Sub-Group that meets between these meetings at least three times per year to consider the operational requirements of the charity, including finances. This group consists normally of the Chair, Treasurer and at least one other nominated Board member. All Board members are notified of the meeting dates and invited to attend if they wish.

The board appoints a National Director to run the charity on a day-to-day basis. The Leadership Team currently consists of:

National Director	Neil O'Boyle
Senior Lead of Helpful	Lesley Taberer
Senior Lead of Courageous	Shaun Hornsby
Senior Lead of Relational	Nick Blanch
Senior Lead of Ministry and Research	Laura Hancock
Senior Lead of Together	Jaspreet Aulkh
Senior Lead of Innovation	Becky Vale

The Leadership Team may attend the full Board meetings and the National Director and Senior Lead of Helpful attend the Operations Sub-Group meetings.

There is list of delegated responsibilities specified to the Leadership Team and staff from the Board.

The Board periodically review and compare Youth for Christ pay levels against a range of other organisations and charities of a similar size and settle on a middle ground (ie. neither aiming for the top quartile not the bottom quartile, but landing somewhere appropriate in the middle).

Induction and training of trustees

There is an induction for all new trustees, including a job description, a list of key responsibilities and a Trustee Eligibility Declaration. In addition, it is a requirement that all trustees have an enhanced Disclosure and Barring Service check.

Auditor

In accordance with the company's articles, a resolution proposing that Sumer Auditco Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Matthew Gregory



Mr M J Gregory
Trustee

Mr J A R Vardy
Trustee

27 March 2025

BRITISH YOUTH FOR CHRIST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, who are also the directors of British Youth For Christ for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping adequate accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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.

BRITISH YOUTH FOR CHRIST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Opinion

We have audited the financial statements of British Youth For Christ (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiry of management and those charged with governance around actual and potential litigation and claims
- Reviewing minutes of meetings of those charged with governance, and also meetings with management.
- Assessing the extent of compliance with the laws and regulations considered to have a material impact on the financial statements or the operations of the charitable company through enquiry and inspection.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Testing key sources of income to supporting documentation on a sample basis for evidence of management bias.
- Testing the allocation of income, to ensure that income is correctly allocated between restricted, unrestricted and designated funds in line with donation notifications.
- Ensuring that all funds that are restricted or designated for a specific use are not allocated to general funding, unless formal agreements are in place to allow this.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustment for appropriateness, and evaluating the rationale of significant transactions outside the normal course of activities, and reviewing accounting estimates for any indicators of potential bias.

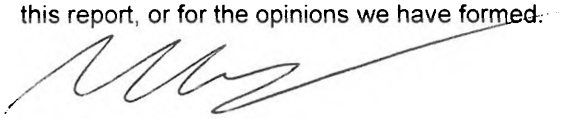
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Martin Bradley FCCA (Senior Statutory Auditor)
For and on behalf of Sumer Auditco Limited, Statutory Auditor
Chartered Accountants
The Beehive
Beehive Ring Road
London Gatwick Airport
Gatwick
RH6 0PA
United Kingdom
7 April 2025

Sumer Auditco Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

Current financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	3	842,864	256	341,747	1,184,867	1,556,192
Charitable activities	4	105,490	-	-	105,490	118,887
Investments	5	6,835	-	-	6,835	5,024
Total income		955,189	256	341,747	1,297,192	1,680,103
Expenditure on:						
Raising funds	6	151,021	1,790	12,782	165,593	253,749
Charitable activities	7	886,250	53,821	392,550	1,332,621	1,519,632
Other expenditure	12	-	(692)	-	(692)	170
Total expenditure		1,037,271	54,919	405,332	1,497,522	1,773,551
Net expenditure		(82,082)	(54,663)	(63,585)	(200,330)	(93,448)
Transfers between funds		8,303	(8,303)	-	-	-
Net movement in funds	9	(73,779)	(62,966)	(63,585)	(200,330)	(93,448)
Reconciliation of funds:						
Fund balances at 1 September 2023		79,787	715,224	283,953	1,078,964	1,172,412
Fund balances at 31 August 2024		6,008	652,258	220,368	878,634	1,078,964

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure accounts under the Companies Act 2006.

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

Prior financial year	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	**3**	932,911	54,072	569,209	1,556,192
Charitable activities	**4**	118,887	-	-	118,887
Investments	**5**	5,024	-	-	5,024
Total income		1,056,822	54,072	569,209	1,680,103
Expenditure on:					
Raising funds	**6**	221,400	625	31,724	253,749
Charitable activities	**7**	818,898	104,454	596,280	1,519,632
Other expenditure	**12**	-	170	-	170
Total expenditure		1,040,298	105,249	628,004	1,773,551
Net income/(expenditure)		16,524	(51,177)	(58,795)	(93,448)
Transfers between funds		(30,683)	33,857	(3,174)	-
Net movement in funds	**9**	(14,159)	(17,320)	(61,969)	(93,448)
Reconciliation of funds:					
Fund balances at 1 September 2022		93,946	732,544	345,922	1,172,412
Fund balances at 31 August 2023		79,787	715,224	283,953	1,078,964

BRITISH YOUTH FOR CHRIST

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		640,504		681,001
Current assets					
Stocks	15	14,646		16,130	
Debtors	16	54,333		49,525	
Cash at bank and in hand		314,831		482,935	
		383,810		548,590	
Creditors: amounts falling due within one year	17	(124,341)		(124,843)	
Net current assets			259,469		423,747
Total assets less current liabilities			899,973		1,104,748
Creditors: amounts falling due after more than one year	18		(21,339)		(25,784)
Net assets			878,634		1,078,964
The funds of the charity					
Restricted income funds	21		220,368		283,953
Unrestricted funds - general	23		6,008		79,787
Unrestricted funds - designated	22		652,258		715,224
			878,634		1,078,964

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 27 March 2025

Matthew Gregory

Company registration number 00988200 (England and Wales)

BRITISH YOUTH FOR CHRIST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash absorbed by operations	**26**		(179,780)		(23,179)
Investing activities					
Purchase of tangible fixed assets		(3,698)		(34,103)	
Proceeds from disposal of tangible fixed assets		12,000		247	
Investment income received		6,835		5,024	
Net cash generated from/(used in) investing activities			15,137		(28,832)
Financing activities					
Payment of finance leases obligations		(3,461)		29,245	
Net cash (used in)/generated from financing activities			(3,461)		29,245
Net decrease in cash and cash equivalents			(168,104)		(22,766)
Cash and cash equivalents at beginning of year			482,935		505,701
Cash and cash equivalents at end of year			314,831		482,935

1 Accounting policies

Charity information

British Youth For Christ is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit D2, Coombswood Way, Halesowen, B62 8BH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

1 Accounting policies **(Continued)**

The charity may receive government grants. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. Revenue grants are credited to restricted funds upon receipt and relevant expenditure is charged against these as incurred. Where grants are for capital expenditure, the capital items purchased are transferred into a designated fund, against which depreciation is charged over the expected useful life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% on buildings to an estimated residual value of £500,000
Fixtures and fittings	20% straight line
Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Motor vehicles over 5 years old are written off in the year of purchase.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1 **Accounting policies** **(Continued)**

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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 debtors 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts 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 creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies **(Continued)**

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1.14 Centres

The charity has a number of independently administered Centres, the accounts of which have not been combined with the accounts of British Youth for Christ as they are independently registered charities. Gifts from these centres are accounted for when received.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Value of donated goods and services

The principal accounting estimates relate to the valuation of gifts in kind, which are included at the cost price the charity would have paid for the services. The value in the accounts is £nil (2023: £46,467)

3 Income from donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	726,039	256	301,636	1,027,931	798,370	10,392	482,209	1,290,971
Legacies	-	-	-	-	32,824	-	-	32,824
Grants	116,825	-	40,111	156,936	55,250	43,680	87,000	185,930
Donated goods and services	-	-	-	-	46,467	-	-	46,467
	842,864	256	341,747	1,184,867	932,911	54,072	569,209	1,556,192

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Sale of goods	30,079	50,764
Ancillary trading income	55,754	50,437
Other income	19,657	17,686
	105,490	118,887

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,835	5,024

6 Expenditure on raising funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity								
Staging fundraising events	50,140	-	10,083	60,223	95,915	-	22,782	118,697
Fundraising agents	27,059	-	-	27,059	32,389	625	8,942	41,956
Staff costs	69,292	-	-	69,292	80,341	-	-	80,341
	146,491	-	10,083	156,574	208,645	625	31,724	240,994
Trading costs								
Other trading activities	4,530	1,790	2,699	9,019	12,755	-	-	12,755
Total costs	151,021	1,790	12,782	165,593	221,400	625	31,724	253,749

7 Expenditure on charitable activities

	Charitable activities 2024	Charitable activities 2023
	£	£
Direct costs		
Staff costs	871,210	1,046,488
Depreciation and impairment	32,887	39,249
Recruitment costs	3,395	611
Staff expenses	44,405	43,379
Material and research	10,480	23,365
Motor expenses	17,890	13,985
Property expenses	37,997	36,103
Computer costs	45,950	97,587
Office costs	143,814	135,879
Donations	31,442	41,439
Bank and other charges	9,796	4,747
	1,249,266	1,482,832
Share of support and governance costs (see note 8)		
Support	72,776	23,737
Governance	10,579	13,063
	1,332,621	1,519,632
Analysis by fund		
Unrestricted funds - general	886,250	818,898
Unrestricted funds - designated	53,821	104,454
Restricted funds	392,550	596,280
	1,332,621	1,519,632

8 Support costs allocated to activities

	2024	2023
	£	£
Legal & professional	69,785	20,964
Accountancy	2,991	2,773
Governance costs	10,579	13,063
	83,355	36,800
Analysed between:		
Charitable activities	83,355	36,800

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	10,579	13,063
Depreciation of owned tangible fixed assets	32,887	39,249
(Profit)/loss on disposal of tangible fixed assets	(692)	170

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: £Nil).

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Fundraising	2	2
National Ministries	2	6
Centres development/support	8	5
Church resources	6	5
Diversity	3	8
Education	1	2
Support and administration	8	11
National Director	1	1
Prayer	1	1
Total	32	41

Employment costs	2024 £	2023 £
Wages and salaries	805,421	965,394
Social security costs	67,755	80,616
Other pension costs	67,326	80,819
	940,502	1,126,829

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 - £70,000	1	1

11 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	239,033	248,837

The charity considers its key management personnel comprise the National Director and the senior leads for various areas of the charity (formerly the directors of operations, national evangelism, ministry & research, sales & marketing, local ministries and communications)

12 Other expenditure

	Unrestricted funds designated 2024	Unrestricted funds designated 2023
	£	£
Net loss on disposal of tangible fixed assets	(692)	170

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2023	775,548	40,407	178,827	55,117	1,049,899
Additions	-	-	3,697	-	3,697
Disposals	-	-	(22,636)	-	(22,636)
At 31 August 2024	775,548	40,407	159,888	55,117	1,030,960
Depreciation and impairment					
At 1 September 2023	165,273	38,160	139,592	25,872	368,897
Depreciation charged in the year	10,272	1,156	14,151	7,308	32,887
Eliminated in respect of disposals	-	-	(11,328)	-	(11,328)
At 31 August 2024	175,545	39,316	142,415	33,180	390,456
Carrying amount					
At 31 August 2024	600,003	1,091	17,473	21,937	640,504
At 31 August 2023	610,275	2,247	39,234	29,245	681,001

14 Tangible fixed assets (Continued)

All fixed assets are for charity use. The land is held on a 999 year lease at a peppercorn rent. The lease has 982 years to run.

15 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	14,646	16,130

16 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	1,873	7,274
Other debtors	13,981	11,306
Prepayments and accrued income	38,479	30,945
	54,333	49,525

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Obligations under finance leases	19	4,445	3,461
Other taxation and social security		19,419	18,835
Trade creditors		36,680	35,015
Other creditors		41,616	46,497
Accruals and deferred income		22,181	21,035
		124,341	124,843

18 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	£
Obligations under finance leases	19	21,339	25,784

19 Finance lease obligations

Future minimum lease payments due under finance leases:

	2024	2023
	£	£
Within one year	4,445	3,461
Within two and five years	21,339	25,784
	25,784	29,245

Finance lease payments represent rentals payable by the charity for certain items of plant and machinery. Leases include purchase options at the end of the lease period, and no restrictions are placed on the use of the assets. The lease terms are generally 4 years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

Obligations under finance leases and hire purchase contracts are secured by the assets to which they relate.

20 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	67,326	80,819

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Operation Gideon Bursary	9,664	4,022	(1,500)	-	12,186
Local Ministries Development	8,352	17,511	(17,511)	-	8,352
Outreach	223,085	-	(98,457)	(1,465)	123,163
Church Resource Projects	4,492	3,097	(3,037)	-	4,552
Schools Work	4,000	8,073	(8,629)	1,224	4,668
Young Offenders and at Risk	11,203	-	(3,896)	(1,224)	6,083
National Director Projects	5,290	3,768	(2,878)	-	6,180
Evangelism	8,313	29,120	(15,729)	1,465	23,169
Communications	6,554	-	(253)	-	6,301
Income development	3,000	26,000	(18,085)	-	10,915
Capital projects	-	21,786	(6,987)	-	14,799
International and national	-	19,759	(19,759)	-	-
Personal support	-	208,611	(208,611)	-	-
	283,953	341,747	(405,332)	-	220,368

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Operation Gideon bursary	10,250	3,462	(4,048)	-	9,664
Local ministries development	35,246	-	(26,894)	-	8,352
Outreach	256,272	148,000	(179,221)	(1,966)	223,085
Church resourse projects	4,191	301	-	-	4,492
Schols work	1,882	11,501	(9,383)	-	4,000
Your offenders and at risk	9,854	6,993	(5,644)	-	11,203
National director projects	5,290	920	(920)	-	5,290
Personal support	-	306,735	(306,735)	-	-
Evangelism	12,955	14,620	(19,262)	-	8,313
Communications	8,130	8,078	(8,446)	(1,208)	6,554
Scotland	1,852	-	(1,852)	-	-
International and national	-	24,849	(24,849)	-	-
Income development	-	3,000	-	-	3,000
Restructuring	-	40,750	(40,750)	-	-
	345,922	569,209	(628,004)	(3,174)	283,953

21 Restricted funds **(Continued)**

There are sufficient resources available to ensure that the balances on each fund can be applied in accordance with the restrictions imposed.

Operation Gideon - funds to help young people who struggle to raise support for their year out with the charity.

Local Ministries Development - this incorporates donations given to support the Charity's activities in various locations in the UK.

Outreach - to increase our reach in cities specifically in relation to young people experiencing the effects of deprivation.

Church Resources - this incorporates various donations for specific elements of our Church Resource department including Impact Holidays and redevelopment of our 11-14 resources.

Schools Work - monies received in order to support our resources website RE:Quest

Young Offenders and at Risk - incorporates various elements of funding to fulfil our MyLife projects.

National Director Projects - funds raised to be used towards the National Director's work.

Personal support - money raised by staff from family and friends towards their salary costs.

Evangelism - donations received for the Evangelism activity.

YEC Conference - hosting of conferences which train young evangelists.

Communications - the aim of this fund is to increase the sustainability of Youth for Christ's ministry through greater engagement with current and new financial and prayer partners. We will seek to increase our relationship with current partners to increase their engagement and commitment to the ministry as well as strategically engage in new communications and promotional events in order to recruit the next generation of those who will partner with us.

Scotland - this funding was given towards growing the breadth and depth of our presence and ministry to young people in Scotland. This will involve engagement with our partner base; more mission weeks with the touring teams in schools and planting new local presence through centres.

Families Worker - the Families Worker role is an innovative venture into engaging with whole family units through the young people who we see and respond at Youth for Christ events. The aim is to be able to equip the young person to be able to articulate and explore their new found faith in a way that their whole family can engage with as they discover God's plans for them as a family.

International and National - these are funds that have been received by British Youth for Christ to support mission and associated Youth for Christ charities internationally and nationally.

Income Development - funds given to support events used to generate additional funding and donations.

Restructuring - This was used to support those members of staff who were affected by the restructuring that took place in March 2023. The transfer of funds relates to the purchase of fixed assets and previously capitalised assets to the appropriate designated fund.

22 Unrestricted funds - designated

These are designated funds which which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Million Club	6,077	209	(6,000)	-	286
Various	13,394	-	(1,925)	-	11,469
Fixed Assets - Non cash	681,001	-	(32,195)	(8,303)	640,503
The Discipleship Centre	14,752	47	(14,799)	-	-
	715,224	256	(54,919)	(8,303)	652,258

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Million club	1,000	10,252	(5,175)	-	6,077
Designated mission	2,033	43,680	(45,713)	-	-
The Discipleship centre	14,612	140	-	-	14,752
Fixed assets - non cash	686,564	-	(39,420)	33,857	681,001
Various	28,335	-	(14,941)	-	13,394
	732,544	54,072	(105,249)	33,857	715,224

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	79,787	955,189	(1,037,271)	8,303	6,008

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
General funds	93,946	1,056,822	(1,040,298)	(30,683)	79,787

24 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:				
Tangible assets	-	640,504	-	640,504
Current assets/(liabilities)	6,008	33,093	220,368	259,469
Long term liabilities	-	(21,339)	-	(21,339)
	6,008	652,258	220,368	878,634

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:				
Tangible assets	-	681,001	-	681,001
Current assets/(liabilities)	79,787	60,007	283,953	423,747
Long term liabilities	-	(25,784)	-	(25,784)
	79,787	715,224	283,953	1,078,964

25 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Receipts		Payments	
	2024	2023	2024	2023
	£	£	£	£
Donations	-	3,216	-	1,018
Subscriptions	-	1,184	-	-
	-	4,400	-	1,018

	Donations made by trustees	
	2024	2023
	£	£
Donations	108,357	103,453
	108,357	103,453

26 Cash absorbed by operations

	2024	2023
	£	£
Deficit for the year	(200,330)	(93,448)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,835)	(5,024)
(Gain)/loss on disposal of tangible fixed assets	(692)	170
Depreciation and impairment of tangible fixed assets	32,887	39,249
Movements in working capital:		
Decrease/(increase) in stocks	1,484	(5,031)
(Increase)/decrease in debtors	(4,808)	63,913
(Decrease) in creditors	(1,486)	(23,008)
Cash absorbed by operations	(179,780)	(23,179)

27 Analysis of changes in net funds

	At 1 September 2023	Cash flows	At 31 August 2024
	£	£	£
Cash at bank and in hand	482,935	(168,104)	314,831
Obligations under finance leases	(29,245)	3,461	(25,784)
	453,690	(164,643)	289,047

BRITISH YOUTH FOR CHRIST

England & Wales - Charity number 263446

Accounts

BRITISH YOUTH FOR CHRIST

Charity registration number 263446 (England and Wales)
Charity registration number SC039297 (Scotland)

Company registration number 00988200 (England and Wales)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

BRITISH YOUTH FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Bull	
	Mrs S Godden (Chair until 20.03.24)	
	Mr J Vardy (Treasurer)	
	Mr M Gregory (Chair from 21.03.24)	(Appointed 26 January 2023)
	Revd C Madanat	(Appointed 21 March 2024)
	Mr S M O'Toole	(Appointed 21 March 2024)
	Mrs J W Garrett	(Appointed 21 March 2024)
	Mr S W Blanchflower CBE	(Appointed 24 January 2024)
	Mr D M Brackenridge	(Appointed 21 March 2024)
	Mrs A J Wheeldon-Clarke	(Appointed 21 March 2024)
	Mr S Baptist	(Appointed 21 March 2024)
Secretary	Mrs S J Godden	
Charity number (England and Wales)	263446	
Charity number (Scotland)	SC039297	
Company number	00988200	
Registered office	Coombswood Way Halesowen West Midlands B62 8BH	
Auditor	Dyke Yaxley Limited 1 Brassey Road Old Potts Way Shrewsbury Shropshire SY3 7FA	
Bankers	Santander UK PLC Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Keelys LLP 28 Dam St Lichfield WS13 6AA	

BRITISH YOUTH FOR CHRIST

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BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Objectives and activities
The object of the charity is to promote the Christian faith and to proclaim the gospel of Jesus Christ throughout the world by:

- promoting and encouraging the Christian evangelisation of young people throughout the world;
- promoting and encouraging standards of behaviour which accord with the doctrines of the Christian faith;
- relieving poverty and sickness; and
- providing or assisting in the provision of education for young people who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

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

We can report that Youth for Christ provides a public benefit to young people in Britain; the age range we work with is 7 – 25 years with the majority of the work taking place with 11 – 18 year olds.

The charity carries out its objects using touring teams, creating resources for youth work, writing accredited training programmes for young offenders, outdoor activity holidays and through supporting and equipping 60 Local Centres (who are separate charities) and local projects. The work is generally in schools, churches, youth prisons and youth clubs.

Fundraising standards information
Fundraising policy and practice:

Our approach is to be legal, open, honest and respectful in all our fundraising activities. We do not engage in fundraising that might involve unreasonable intrusion on a person's privacy or is unreasonably persistent.

Funds raised for a particular activity are used for that activity and our accounting system is designed to provide for this through a system of accounts for restricted funds.

British Youth for Christ (known as and referred to in this report as simply "Youth for Christ") does not share its contact database with third parties and does not use freelance fundraisers.

Our data protection policy was reviewed and updated in 2022 to ensure compliance with the General Data Protection Regulation (GDPR). We aim to comply with the Code of Fundraising Practice issued by the Fundraising Regulator.

There have been no failures complying with the fundraising standards adopted by the charity and there have been no complaints received by the charity about its fundraising activity.

Achievements and performance

Youth for Christ educates young people in the Christian faith through events, clubs, activities, residential programmes, sports and dance activities and resources. Youth for Christ presents young people with the opportunity to become followers of Jesus Christ. Those that respond are encouraged to grow in the life of faith and step into positive activities that develop character and life skills. This leads to public benefit from our work. We also work with 60 Youth for Christ local centres and projects engaging young people in their geographical area and we provide experience-based volunteer placements which encourage personal development.

We seek to relieve poverty through supporting a number of our Centres that engage in food bank projects and homelessness among young people. Our life skills training is geared to help young people stand on their own two feet and find meaningful employment as well as live a balanced life.

We are committed to supporting both students and teachers with numerous educational resources which includes our online religious education website. Many of our Centres also provide support in the area of mental health and general wellbeing.

Youth for Christ works with young people in custody, those who are not in education, employment or training and those who have disengaged with society through our myLife training. Youth for Christ is involved in the education of young people directly and through the production of resources and the provision of teams that support those in formal, non-formal and informal settings.

Key performance indicators

Strategic Strand	Key measurable	2022/23 Outturn	2021/22 Outturn	2020/201 Outturn
Intentionality of evangelism*	Total number of young people contacted	1.12m	1.72m	1.7m
Commitment to serve the Centres	Total number of Centres with full charters renewed	60	61	60
Develop a culture of diversity	Total number of young offenders contacted	1,217	225	1,840
Develop a culture of prayer	Targeted events and prayer resources delivered	100%	100%	100%
Commitment to financial sustainability	Number of partners	1,322	955	1,032

* numbers affected by change to cookie analytics.

Local Ministries

Throughout the 2022/23 financial year, we were able to continue to provide support, resources, encouragement and training to our local projects and Centres and this support continued throughout the next phase of the pandemic, requiring a hybrid approach to youth ministry support in line with government restrictions. During the year, 55 independent local Youth for Christ Centres and 5 affiliate projects operated throughout Great Britain under the umbrella governance of our National charity, and each of these independent projects responded to the needs of the young people in their communities and contexts.

Each Centre and project continued to demonstrate God's love (for example giving out gift bags in schools with content affirming young girls' self-esteem, acting as chaplains providing a listening ear and constant presence for young people in need, running detached youth work projects in skate parks, and providing gaming-based youth groups via Discord servers); they declared who Jesus is (running face to face summer festivals with talks and seminars, providing pre-recorded assemblies and in person RE lessons in schools across the country); they gave young people the opportunity to make a decision to become a follower of Jesus (gathering young people for hybrid worship services, running smaller in person residential weekends or summer camps); and they continued to disciple young people in their faith (through one to one mentoring and Bible study, through in person youth groups).

We were committed to embodying our "helpful" core value as our local centres and projects negotiated the frequently changing regulations. At the end of this year we officially launched 1 new Centre: Redditch, whilst also seeking to establish Bangor as an emerging centre. Also at the end of this year Bath, left the umbrella governance of the Youth for Christ, choosing to become an independent charity known as LUX.

We assisted local Centres with residentials and provided support to the Youth for Christ presence at summer festivals and Spring Harvest.

Due to financial constraints less face to face visits were made and making use of online meetings was encouraged, it was also a season where we worked towards transitioning to a new structure of working and beginning to think through recruiting more regional workers to work 'out of' centres.

The team also worked closely with the Urban mission team especially in London and Glasgow where there was significant overlap of roles.

Scotland
Over the year we continued our ministry to young people across Scotland. There were 4 Youth for Christ chartered centres based in Scotland, who spent the year delivering online sessions for local schools, working on a detached basis with young people in their communities, and supporting their local churches in youth ministry. Although pandemic restrictions continued to lift, a significant amount of support took place online during the year, not least weekly clusters. Significant support, supervision and training was delivered most notably a youth leaders retreat and a hybrid delivery of 'Sometimes it hurts' equipping and training youth leaders in mental health awareness.

Schools Resources
During 2022/23, Youth for Christ continued to offer high quality resources to support the delivery of Religious Education. Our online RE resources RE:Quest continued as a vital resource accessed by teachers to support their delivery of Christian RE in classrooms across Britain as well as by students. The schools work team also provided regular online training and networking for Youth for Christ staff across the country and hosted its second in person Schools work conference in September 2022. The team also delivered online and in person training for trainee teachers of RE throughout the year. Once again visits were made to Centres that provided bespoke consultation and support.

Church Resources
Our termly resources continue to be used by local youth workers and Youth for Christ centres throughout Britain. At the end of August 2023, we had 474 subscribers (up from 420 in August 2022) reaching 765 groups. The new Church Resources website launched in January 2023 and all subscribers were fully transferred over by Easter. On the new website, following a fortnight of consultation with 57 of our subscribers, we consolidated our resources from 4 streams to 3 (Kids, Youth Evangelism and Youth Discipleship).

One current subscriber recently fed back 'WE LOVE the YFC resources. Don't know where we'd be without them!' whilst another said 'YFC tends to be my 'go to' for the groups and sessions I run.'.

The team have enjoyed being involved in festivals and events over the course of this year. Opportunities taken through Spring Harvest, LPO, Limitless Festival and multiple small events saw the team communicating the message of Jesus with over 1,000 young people. There was also a presence at the National Youth Ministry Weekend in November 2022, during which the card game resources 'Yetti' was launched and 800 copies given away.

The Church Resources team has changed significantly this year with Thomas Spicer leaving in Autumn 2022, who previously oversaw our resources and work with 7-11s, and who had been with Youth for Christ for around 14 years.

Looking ahead to the next ministry year, we are anticipating further change. The team are working hard to continue to produce termly resources for Rock Solid and Lumen, whilst there are discussions around the future of Go (7-11s). The current resources are also being bolstered with the addition of graphics and assets to further support youth-workers with the resources and a focus on the video content to increase quality. The team are also working on several new projects – including a suite of training videos and a pack for new Christians. They are also due to play a key role in 11-16s work at Spring Harvest once again.

Evangelism
The evangelism team has continued its engagement online through our streams IntroOutro and FIERCE, and maximised on our increasing success of UNDER_GROUND our rap/hip-hop channel. We created fresh content for further engagement with our videos by producing youth group plans, and curriculum based content for schools to utilise which heavily featured our artists and recordings from UNDER_GROUND. These channels had just over 225,000 views across this last year.

The team spent the last year delivering training and material about evangelism. We continued with our work delivering and training youth workers and young people in peer-to-peer evangelism, mainly through online delivery, providing training for 62 leaders and young people.

The missions and evangelism teams presented at events up and down the country, together with speaking at festivals and residentials the total number of young people reached was around 4,500 young people.

This year due to financial constraints we unfortunately had to make our entire missions and evangelism department redundant. Some of the figures do reflect this, although some projects did continue albeit under a different department for the remainder of the year.

Restorative Ministry
Our prisons ministry has focussed upon work within HMYOI Werrington where we have continued our work engaging with young offenders through our Bible Studies, Chapels, and one to ones until April 2023 when this part of our ministry ceased. During the rest of the year, we ministered 1,217 times with 212 young people.

The MyLife course has continued to be developed with more courses added to its portfolio. The course is being successfully used by groups and organisations nationally, to help marginalised young people develop life skills and character traits. We have continued to provide support and training for those working with young people in both preventative and resettlement contexts and have amended our materials and training to be accessible online.

Residentials
Throughout the summer of 2023 we were privileged to be able to re-engage with festivals led by our partners across the country and had opportunity to share in various ways with young people. This ranged from detached work and engaging with those who would not ordinarily engage with us, through hosting café venues and seminar streams.

National Volunteer Scheme – The Year Out
The Year Out scheme underwent some significant changes as the team tasked with running the programme was made redundant, which led us to restructure the remainder of the year and to reinvent our offering ahead of the September 2023 cohort joining us. We have now restructured so that British Youth for Christ no longer hold most of the recruitment, mentoring, or holding of applicants throughout the year, but now facilitate training blocks. The number of Year Out volunteers was 16.

Urban Mission
Our focus for Urban ministry has been within 3 deprived communities across London, Glasgow and Birmingham. We now have regular face to face work within Glasgow and Birmingham using a variety of outlets from council run youth centres to local churches, our London work continues to gain momentum through our network, training and partner development.

Our physical reach across 3 cities from our 4 dedicated staff sits at just over 2,000 young people. However, our wider team had an engagement of 64,876 young people. Through our continued intentional work in bringing together partners for shared learning, encouragement and joint ministry we are seeing a wider indirect output which has seen a greater impact on the lives of marginalised young people within some of the more deprived areas of our country.

We have formed stronger links with partners across our three locations, bringing an additional 20 churches into our networks, and enhancing our presence amongst statutory organisations, and with ongoing conversations to increase our reach into over 80 schools across Birmingham with our myLife course.

There has been a real strength in consistently and regularly gathering together individuals, which has greatly benefited the sense of cohesion to the work of the Christian church as a whole. Since the start of this initiative we know that 8,500 young people have directly benefitted from our continued investment into the urban context, as well as indirectly through our equipping and resourcing over 100,000 young people will have benefitted from our investment.

Financial review

Overview

Youth for Christ continues to fund and develop all our ministry activities. Our overall incoming resources this year were £1,680,103 (2022: £1,614,196). Expenditure was £1,773,551 (2022: £1,893,397) with an overall deficit of £93,448 (2022: deficit of £279,201).

We continued to see a decrease in income at the start of the year, leading us to move ahead with the restructure to reduce our regular expenditure explained below. Following the restructure we have seen a more balanced income and expenditure position. We are always grateful for the efforts our staff make in raising personal support and their family and friends who give so generously. This remains our major source of income.

Reserves Policy

The General Fund comprises unrestricted funds arising from past operating results. The Designated Fund comprises those unrestricted funds set aside by the Board for specific activities or projects. The total Unrestricted Funds of the charity is the sum of the two funds and this represents the reserves of the charity. Due to the nature of the charity, the Trustees believe that for the coming financial year the total of unrestricted funds of £79,787 is sufficient for anticipated expenditure. Close monitoring and control of income and expenditure is being exercised.

During the year, the trustees reviewed the reserves policy and now the charity aims to have reserves covering three months of expenditure less personal support rather than just payroll. After allowing for personal support income, and those posts funded from restricted funds, this equates to approximately £400,000. A plan is being developed to rebuild the reserves to meet the policy. This policy is reviewed annually. Within Designated Funds we are holding £681,001 which represents the net book value of the building and other fixed assets.

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees see fit in accordance with the charity's objectives. In view of the nature of the work of Youth for Christ, where monies received are used soon after receipt, no long term investments have been either planned or implemented.

Restructure

At the start of the financial year 2022/23 the trustees took the decision to restructure in order to make the charity more financially robust. This decision was influenced by the unprecedented current financial situation and the need to reduce expenditure to a level which is more sustainable long term. The trustees are focussed on increasing the free reserves, as mentioned in the reserve policy, to a level which will allow the charity, trustees and staff to focus on the objects of the charity.

The significant reduction in expenditure is from reducing the staff levels and approaching all expenditure with a more streamlined approach. With the information on the current levels of expenditure the trustees remodelled the forecasts until May 2024, taking into account the reduced expenditure and income stream (based on current levels of general income and confirmed larger donations), and building the free reserves to a more sustainable level; therefore the trustees still consider the charity has adequate resources to continue in operational existence for the foreseeable future.

Risk management

The trustees have a risk management strategy, which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The main risks and risk management strategies that the trustees have identified are:

- Safeguarding – We manage this risk through safeguarding policies, staff recruitment policies and training.
- Funding – The loss of a major donor. We have a dedicated Income Development team who continue to broaden the donor base and increase the number of regular partners. Our staff also contribute to this through raising personal support from friends and family.
- Financial reporting – Reporting incorrectly. We manage this through attending training courses, receiving regular updates and regular reviews of controls.
- Staff recruitment – The loss of staff which ultimately impacts on the loss of skills, experience and knowledge. We continue to review and develop effective succession planning, review how and where we advertise and are currently developing a management training programme.

Through the risk management processes established, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Complaints
During 2022/23 we received no complaints.

Plans for future periods
Throughout 2022/23 we worked hard at not only restructuring the entire organisation of British Youth for Christ but working on our new focus of resourcing and empowering the local church to effectively reach and engage with young people. This not only involved writing up to 80% more resources than we have done at any other point, designing a new website for our new approach but also ensuring our new ministry networks (Pulse) are ready to go alongside our fully revised training initiatives. While we have restructured we are building off our existing platforms that have granted us success for many years and will continue to push hard into that which works the most.

In April 2024, we will launch the wide and deep strategy for the next 5 years that seeks to reach 10,000 churches with an important message of why unchurched young people matter through a variety of tools including advocacy.

5,000 teachers will be resourced on effective tools to represent Christianity in an effective, appealing and understandable manner within the classroom in conjunction with the curriculum for key stage 1-3. By Year 1 we hope to have as many as 3,300 by using our existing RE:Quest network.

We seek to partner through resourcing and training with 1,500 churches to help them have the tools they need to reach young people through a subscription service. Providing quality and powerful resources and training that will allow youth leaders paid and voluntary to feel fully equipped and confident with a holistic approach to engagement and provision. Year 1 will build off our existing 500 subscribing churches.

We will launch the start of up to 100 Pulse gatherings which brings together between 3-8 churches in a community to consider the best way to effectively engage with unchurched young people in a manner that is beneficial and helpful to them and the community. Each Pulse gathering belongs to a wider network that is supported by our Team.

We will continue to support our local Youth for Christ Centres by providing them with new additional value added resources unique to their own contexts that allow them to effectively focus on that which they are best at (effective youth provision).

Our Urban strategy in Glasgow, London and Birmingham will continue to engage with under privileged, under resourced and marginalised communities providing them food, life skill accredited training and youth provision.

While this is a 5 year project, in year 1 we would hope to engage with over 1 million young people.

Structure, governance and management

British Youth for Christ is governed by its Memorandum and Articles of Association dated 15th April 1994. The Memorandum of Association was amended on 26th April 2000, 15th March 2006, 21st November 2007 and 30th March 2022 and the Articles of Association were amended on 12th March 2003 and 30th March 2022. The company is a charity registered with the Charity Commission, Registration number 263446 and the Scottish Charity Register number SC039297.

On the 29 March 2023, Mr K Wright retired as director/trustee and chair. Mrs S Godden replaced him as the chair.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A Adewunmi	(Resigned 31 December 2023)
Mr M Bull	
Mrs J A Fowler	(Resigned 31 December 2023)
Mrs S Godden (Chair until 20.03.24)	
Mrs P J Joyce	(Retired 21 March 2024)
Mrs D Mitchell	(Resigned 31 January 2024)
Mr J Vardy (Treasurer)	
Mr T Wills	(Retired 21 March 2024)
Mr M Gregory (Chair from 21.03.24)	(Appointed 26 January 2023)
Mr K Wright	(Retired 29 March 2023)
Rev D Stillman	(Deceased 10 January 2023)
Revd C Madanat	(Appointed 21 March 2024)
Mr S M O'Toole	(Appointed 21 March 2024)
Mrs J W Garrett	(Appointed 21 March 2024)
Mr S W Blanchflower CBE	(Appointed 24 January 2024)
Mr D M Brackenridge	(Appointed 21 March 2024)
Mrs A J Wheeldon-Clarke	(Appointed 21 March 2024)
Mr S Baptist	(Appointed 21 March 2024)

Appointment of the Board of Trustees

The Board of Trustees of the company (hereafter called the Board) consists totally of the trustees of the charity.
As set out in the Articles of Association both the Chairman and the Treasurer of the Association are elected at the Annual General Meeting by the members to serve for a period of three years and on expiry of this period they may be eligible for reappointment. Similarly, a maximum of twelve and a minimum of three other persons are elected to serve on the Board at the Annual General Meeting and on expiry of this period they may be eligible for reappointment.

There are currently a total of eleven members of the Board.

There are a number of trustees that have been in place for more than 9 years. We are constantly looking for new trustees, however given the purpose and mission of the charity there is a limited market, making new trustees difficult to find.

Trustees are subject to review and re-election every 3 years. Board performance is periodically reviewed and we ensure that the feedback is used to improve board performance and objectivity.

Organisation
The Board administers the charity and meets at least three times per year. In addition, there is an Operations Sub-Group that meets between these meetings at least three times per year to consider the operational requirements of the charity, including finances. This group consists normally of the Chair, Treasurer and at least one other nominated Board member. All Board members are notified of the meeting dates and invited to attend if they wish.

The Board appoints a National Director to run the charity on a day-to-day basis. The Leadership Team currently consists of:

• National Director	Neil O'Boyle
• Operations Director	Lesley Taberer
• Local Ministries Director	John Hawksworth (Interim)
• National Ministries & Church Resources Director	Laura Hancock
• Communications Director	Pete Hopper
• Evangelism & Missions Director	Bob Goody
• Urban Missions Director	Jas Aulkh (Interim)

The Leadership Team may attend the full Board meetings and the National Director and Operations Director attend the Operations Sub-Group meetings.

There is a list of delegated responsibilities specified to the Leadership Team and staff from the Board.

The Board periodically review and compare Youth for Christ pay levels against a range of other organisations and charities of a similar size and settle on a middle ground (i.e. neither aiming for the top quartile nor the bottom quartile, but landing somewhere appropriate in the middle).

Trustee induction and training
There is an induction process for all new trustees, including a job description, a list of key responsibilities and a Trustee Eligibility Declaration. In addition, it is a requirement that all trustees have an enhanced Disclosure and Barring Service check.

Auditor
In accordance with the company's articles, a resolution proposing that Dyke Yaxley Limited be reappointed as auditor of the company will be put at the Annual General Meeting.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Mrs S Godden (Chair until 20.03.24)

Mr J Vardy (Treasurer)

28 March 2024

BRITISH YOUTH FOR CHRIST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees, who are also the directors of British Youth for Christ for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping adequate accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

BRITISH YOUTH FOR CHRIST

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF BRITISH YOUTH FOR CHRIST

Opinion

We have audited the financial statements of British Youth for Christ (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF BRITISH YOUTH FOR CHRIST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS AND TRUSTEES OF BRITISH YOUTH FOR CHRIST

Irregularities, including fraud, are instances of non-compliance with laws and regulations
We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. These applicable legal and regulatory frameworks included safeguarding.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

We did not identify any key audit matters relating to irregularities, including fraud.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body,and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dyke Yaxley Ltd.

Stacey Lea FCA (Senior Statutory Auditor)
for and on behalf of Dyke Yaxley Limited

19th April 2024

Chartered Accountants
Statutory Auditor

1 Brassey Road
Old Potts Way
Shrewsbury
Shropshire
SY3 7FA

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies	2	932,911	54,072	569,209	1,556,192	1,506,655
Charitable activities	3	118,887	-	-	118,887	106,613
Interest income	4	5,024	-	-	5,024	928
Total income		1,056,822	54,072	569,209	1,680,103	1,614,196
Expenditure on:						
Raising funds	5	221,400	625	31,724	253,749	166,161
Charitable activities	6	818,898	104,454	596,280	1,519,632	1,727,236
Loss on disposal of tangible fixed assets		-	170	-	170	-
Total expenditure		1,040,298	105,249	628,004	1,773,551	1,893,397
Net incoming/(outgoing) resources before transfers		16,524	(51,177)	(58,795)	(93,448)	(279,201)
Gross transfers between funds		(30,683)	33,857	(3,174)	-	-
Net expenditure for the year/ Net movement in funds		(14,159)	(17,320)	(61,969)	(93,448)	(279,201)
Fund balances at 1 September 2022		93,946	732,544	345,922	1,172,412	1,451,613
Fund balances at 31 August 2023		79,787	715,224	283,953	1,078,964	1,172,412

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

Prior financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:					
Donations and legacies	2	717,006	76,762	712,887	1,506,655
Charitable activities	3	106,613	-	-	106,613
Interest income	4	928	-	-	928
Total income		824,547	76,762	712,887	1,614,196
Expenditure on:					
Raising funds	5	104,438	9,259	52,464	166,161
Charitable activities	6	929,380	121,771	676,085	1,727,236
Total expenditure		1,033,818	131,030	728,549	1,893,397
Net incoming/(outgoing) resources before transfers		(209,271)	(54,268)	(15,662)	(279,201)
Gross transfers between funds		(3,204)	20,264	(17,060)	-
Net expenditure for the year/ Net movement in funds		(212,475)	(34,004)	(32,722)	(279,201)
Fund balances at 1 September 2021		306,421	766,549	378,643	1,451,613
Fund balances at 31 August 2022		93,946	732,545	345,921	1,172,412

BRITISH YOUTH FOR CHRIST

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	13		681,001		686,564
Current assets					
Stocks	14	16,130		11,099	
Debtors	15	49,525		113,438	
Cash at bank and in hand		482,935		505,701	
		548,590		630,238	
Creditors: amounts falling due within one year	16	(124,843)		(144,390)	
Net current assets			423,747		485,848
Total assets less current liabilities			1,104,748		1,172,412
Creditors: amounts falling due after more than one year	17		(25,784)		-
Net assets			1,078,964		1,172,412
Income funds					
Restricted		283,952		345,921	
General restricted funds		1		-	
	19		283,953		345,921
Unrestricted funds					
Designated funds:					
Designated - Non cash		681,002		686,564	
Other designated funds		34,222		45,981	
	20	715,224		732,545	
General unrestricted funds		79,787		93,946	
			795,011		826,491
			1,078,964		1,172,412

The financial statements were approved by the Trustees on 28 March 2024

Mrs S Godden (Chair until 20.03.24)
Trustee

Mr J Vardy (Treasurer)
Trustee

Company registration number 00988200

BRITISH YOUTH FOR CHRIST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash absorbed by operations	**24**		(23,179)		(244,692)
Investing activities					
Purchase of tangible fixed assets		(4,858)		(22,305)	
Proceeds from disposal of tangible fixed assets		247		-	
Investment income received		5,024		928	
Net cash generated from/(used in) investing activities			413		(21,377)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(22,766)		(266,069)
Cash and cash equivalents at beginning of year			505,701		771,770
Cash and cash equivalents at end of year			482,935		505,701

1 Accounting policies

Charity information

British Youth for Christ is a private company limited by guarantee incorporated in England and Wales, company registration number 00988200. The charity is registered with the Charities Commission in England and Wales (registration number 263446) and with the Office of the Scottish Charity Regulator (registration number SC039297). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is Coombswood Way, Halesowen, West Midlands, B62 8BH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 cost 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.

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Donated goods, facilities and professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

The charity may receive government grants. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. Revenue grants are credited to restricted funds upon receipt and relevant expenditure is charged against these as incurred. Where grants are for capital expenditure, the capital items purchased are transferred into a designated fund, against which depreciation is charged over the expected useful life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes salaries, goods purchased for resale and associated costs;
- Expenditure on charitable activities includes salaries and travel and subsistence costs
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Fundraising costs are those incurred in seeking voluntary contributions.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% on buildings to an estimated residual value of £500,000
Fixtures and fittings	20% straight line
Computer and other equipment	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Motor vehicles over 5 years old are written off in the year of purchase.

Land is not depreciated.

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises of direct materials. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1 Accounting policies **(Continued)**

1.14 Centres

The charity has a number of independently administered Centres, the accounts of which have not been combined with the accounts of British Youth for Christ as they are independently registered charities. Gifts from these centres are accounted for when received.

2 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	798,370	10,392	482,209	1,290,971	684,802	32,762	636,887	1,354,451
Legacies receivable	32,824	-	-	32,824	14,104	-	-	14,104
Grants	55,250	43,680	87,000	185,930	18,100	44,000	76,000	138,100
Donated goods and services	46,467	-	-	46,467	-	-	-	-
	932,911	54,072	569,209	1,556,192	717,006	76,762	712,887	1,506,655
Grants receivable for core activities								
Grants received from other charitable trusts	55,250	43,680	87,000	185,930	18,100	44,000	76,000	138,100
	55,250	43,680	87,000	185,930	18,100	44,000	76,000	138,100

3 Charitable activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Events income	50,764	32,771
Subscriptions	50,437	53,293
Other income	17,686	20,549
	118,887	106,613

4 Interest income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	5,024	928

5 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity								
Events & other costs	95,915	-	22,782	118,697	28,040	8,588	39,243	75,871
Communications	32,389	625	8,942	41,956	17,017	671	5,218	22,906
Staff costs	80,341	-	-	80,341	55,620	-	-	55,620
Fundraising and publicity	208,645	625	31,724	240,994	100,677	9,259	44,461	154,397
Trading costs								
Merchandise costs	12,755	-	-	12,755	3,761	-	8,003	11,764
	221,400	625	31,724	253,749	104,438	9,259	52,464	166,161

6 Charitable activities

	2023	2022
	£	£
Staff costs	1,046,488	1,258,317
Depreciation and impairment	39,249	38,556
Recruitment costs	612	1,596
Staff expenses	43,378	76,127
Material and research	23,365	27,580
Motor expenses	13,985	19,295
Property expenses	36,103	34,163
Computer costs	97,587	50,825
Office costs	135,879	104,627
Donations	41,439	76,666
Bank and other charges	4,747	4,774
	1,482,832	1,692,526
Share of support costs (see note 7)	23,737	25,329
Share of governance costs (see note 7)	13,063	9,381
	1,519,632	1,727,236
Analysis by fund		
Unrestricted funds - general	818,898	929,380
Unrestricted funds - designated	104,454	121,771
Restricted funds	596,280	676,085
	1,519,632	1,727,236

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Legal & professional	20,964	-	20,964	22,556	-	22,556
Accountancy	2,773	-	2,773	2,773	-	2,773
Audit fees	-	13,063	13,063	-	9,381	9,381
	23,737	13,063	36,800	25,329	9,381	34,710
Analysed between						
Charitable activities	23,737	13,063	36,800	25,329	9,381	34,710

8 Net movement in funds

	2023	2022
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	39,249	38,556
Loss on disposal of tangible fixed assets	170	-

9 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023	2022
	£	£
Audit of the charity's annual accounts	13,063	9,381

10 Trustees

None of the trustees (or any persons connected with them) received nor waived any remuneration or benefits from the charity during the year (2022: £Nil).

None of the trustees had any expenses reimbursed during the year (2022: £Nil).

11 Employees

The average headcount monthly number of employees during the year was:

	2023	2022
	Number	Number
Fundraising	2	2
National Ministries	6	9
Centres development/support	5	7
Church resources	5	7
Diversity	8	5
Education	2	3
Support and administration	11	13
National Director	1	2
Prayer	1	1
Total	41	49

Employment costs	2023	2022
	£	£
Wages and salaries	965,394	1,124,196
Social security costs	80,616	94,067
Other pension costs	80,819	95,674
	1,126,829	1,313,937

11 Employees (Continued)

Redundancy payments of £15,373 (2022: £Nil) were made by the charity during the year.

There were no employees whose annual remuneration was more than £60,000.

12 Ex-Gratia Payments

During the year, the charity made ex-gratia payments of £6,155 (2022: £Nil). The board decided to make these voluntary payments to ensure all employees who were leaving received a redundancy of at least £2,000 to help them while they looked for new employment.

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computer and other equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2022	775,548	41,263	186,983	25,872	1,029,666
Additions	-	-	4,858	29,245	34,103
Disposals	-	(855)	(13,015)	-	(13,870)
At 31 August 2023	775,548	40,408	178,826	55,117	1,049,899
Depreciation and impairment					
At 1 September 2022	155,001	36,582	126,240	25,279	343,102
Depreciation charged in the year	10,272	2,181	26,203	593	39,249
Eliminated in respect of disposals	-	(602)	(12,851)	-	(13,453)
At 31 August 2023	165,273	38,161	139,592	25,872	368,898
Carrying amount					
At 31 August 2023	610,275	2,247	39,234	29,245	681,001
At 31 August 2022	620,547	4,681	60,743	593	686,564

All fixed assets are for charity use. The land is held on a 999 year lease at a peppercorn rent. The lease has 983 years to run.

14 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	16,130	11,099

15 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	7,274	17,904
Other debtors	11,306	7,460
Prepayments and accrued income	30,945	88,074
	49,525	113,438

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Obligations under finance leases		3,461	-
Other taxation and social security		18,835	27,796
Trade creditors		35,015	54,356
Other creditors		46,497	40,590
Accruals and deferred income		21,035	21,648
		124,843	144,390

17 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Obligations under finance leases		25,784	-

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £80,819 (2022: £95,674).

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£	£	£	£	£
Operation Gideon Bursary	1,895	8,351	-	-	10,250	3,462	(4,048)	-	9,664
Local Ministries Development	44,719	27,242	(36,718)	-	35,246	-	(26,894)	-	8,352
Outreach	200,954	148,000	(80,228)	(12,450)	256,272	148,000	(179,221)	(1,966)	223,085
Church Resource Projects	4,114	1,328	(1,250)	-	4,191	301	-	-	4,492
Schools Work	10,958	12,840	(21,916)	-	1,882	11,501	(9,383)	-	4,000
Young Offenders and at Risk	15,346	27,979	(33,472)	-	9,854	6,993	(5,644)	-	11,203
National Director Projects	17,017	2,114	(13,839)	-	5,290	920	(920)	-	5,290
Personal Support	-	422,756	(422,756)	-	-	306,735	(306,735)	-	-
Evangelism	17,970	10,759	(14,113)	(1,661)	12,955	14,620	(19,262)	-	8,313
YEC Conference	3,150	-	(3,150)	-	-	-	-	-	-
Communications	39,697	-	(28,617)	(2,949)	8,130	8,078	(8,446)	(1,208)	6,554
Scotland	15,346	-	(13,495)	-	1,852	-	(1,852)	-	-
Families Worker	7,477	-	(7,477)	-	-	-	-	-	-
International and National	-	51,518	(51,518)	-	-	24,849	(24,849)	-	-
Income Development	-	-	-	-	-	3,000	-	-	3,000
Restructuring	-	-	-	-	-	40,750	(40,750)	-	-
	378,643	712,887	(728,549)	(17,060)	345,922	569,209	(628,004)	(3,174)	283,953

19 Restricted funds **(Continued)**

There are sufficient resources available to ensure that the balances on each fund can be applied in accordance with the restrictions imposed.

Operation Gideon - funds to help young people who struggle to raise support for their year out with the charity.

Local Ministries Development – this incorporates donations given to support the Charity's activities in various locations in the UK.

Outreach - to increase our reach in cities specifically in relation to young people experiencing the effects of deprivation.

Church Resources - this incorporates various donations for specific elements of our Church Resource department including Impact Holidays and redevelopment of our 11-14 resources.

Schools Work - monies received in order to support our resources website RE:Quest.

Young Offenders and at Risk - incorporates various elements of funding to fulfil our MyLife projects.

National Director Projects - funds raised to be used towards the National Director's work.

Personal support - money raised by staff from family and friends towards their salary costs.

Evangelism – donations received for the Evangelism activity.

YEC Conference – hosting of conferences which train young evangelists.

19 Restricted funds **(Continued)**

Communications – the aim of this fund is to increase the sustainability of Youth for Christ's ministry through greater engagement with current and new financial and prayer partners. We will seek to increase our relationship with current partners to increase their engagement and commitment to the ministry as well as strategically engage in new communications and promotional events in order to recruit the next generation of those who will partner with us.

Scotland – this funding was given towards growing the breadth and depth of our presence and ministry to young people in Scotland. This will involve engagement with our partner base; more mission weeks with the touring teams in schools and planting new local presence through centres.

Families Worker – the Families Worker role is an innovative venture into engaging with whole family units through the young people who we see engage and respond at Youth for Christ events. The aim is to be able to equip the young person to be able to articulate and explore their new found faith in a way that their whole family can engage with as they discover God's plans for them as a family.

International and National – these are funds that have been received by British Youth For Christ to support mission and associated Youth For Christ charities internationally and nationally.

Income Development - funds given to support events used to generate additional funding and donations.

Restructuring - This was used to support those members of staff who were affected by the restructuring that took place in March 2023.

The transfer of funds relates to the purchase of fixed assets and previously capitalised assets to the appropriate designated fund.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£	£	£	£	£
Million Club	30,590	2,150	(31,740)	-	1,000	10,252	(5,175)	-	6,077
Designated Mission	-	57,600	(53,527)	(2,039)	2,033	43,680	(45,713)	-	-
Various	33,143	2,400	(7,208)	-	28,335	-	(14,941)	-	13,394
Fixed Assets - Non cash	702,815	-	(38,554)	22,303	686,564	-	(39,420)	33,857	681,001
The Discipleship Centre	-	14,612	-	-	14,612	140	-	-	14,752
	766,548	76,762	(131,029)	20,264	732,544	54,072	(105,249)	33,857	715,224

Million Club - money donated to help us reach a million young people.

Designated mission - these are used in the development of mission, particularly in areas which would otherwise struggle to get funding.

Various - this is money for various small designated projects and for the development of evangelism resources.

Fixed assets – these are funds transferred from restricted and general funds once purchase of assets has occurred to allow for the depreciation of the various assets.

The Discipleship Centre - these funds are to be used to support the discipling of young people.

21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2023 are represented by:								
Tangible assets	-	681,001	-	681,001	-	686,564	-	686,564
Current assets/(liabilities)	105,571	34,223	283,953	423,747	93,946	45,981	345,921	485,848
Long term liabilities	(25,784)	-	-	(25,784)	-	-	-	-
	79,787	715,224	283,953	1,078,964	93,946	732,545	345,921	1,172,412

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	6,327	7,166
Between two and five years	773	7,100
	7,100	14,266

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	272,662	348,019

The charity considers its key management personnel comprise the National Director, and the Directors of Operations, Missions & Evangelism, Diversity, National Ministries, Local Ministries and Communications.

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Receipts		Payments	
	2023	2022	2023	2022
	£	£	£	£
Donations	3,216	1,890	1,018	13,007
Subscriptions	1,184	159	-	130
Events Income	-	800	-	-
	4,400	2,849	1,018	13,137

	Donations made by trustees			
	2023	2022	2023	2022
	£	£	£	£
Donations	103,453	42,090	-	-
	103,453	42,090	-	-

24	Cash generated from operations	2023	2022
		£	£
	Deficit for the year	(93,448)	(279,201)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(5,024)	(928)
	Loss on disposal of tangible fixed assets	170	-
	Depreciation and impairment of tangible fixed assets	39,249	38,556
	Movements in working capital:		
	(Increase) in stocks	(5,031)	(81)
	Decrease in debtors	63,913	3,723
	(Decrease) in creditors	(23,008)	(6,761)
	Cash absorbed by operations	(23,179)	(244,692)

25 Analysis of changes in net funds

	At 1 September 2022	Cash flows	New finance leases	At 31 August 2023
	£	£	£	£
Cash at bank and in hand	505,701	(22,766)	-	482,935
Obligations under finance leases	-	-	(29,245)	(29,245)
	505,701	(22,766)	(29,245)	453,690

BRITISH YOUTH FOR CHRIST

England & Wales - Charity number 263446

Accounts

Charity registration number 263446 (England and Wales)

Charity registration number SC039297 (Scotland)

Company registration number 00988200 (England and Wales)

BRITISH YOUTH FOR CHRIST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

BRITISH YOUTH FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Adewunmi-Oakley Mr M Bull Mrs J A Fowler Mrs S Godden (Chair) Mrs P J Joyce Mrs D Mitchell Mr J Vardy (Treasurer) Mr T Wills Mr M Gregory	 (Appointed 26 January 2023)
Secretary	Mrs S J Godden	
Charity number (England and Wales)	263446	
Charity number (Scotland)	SC039297	
Company number	00988200	
Registered office	Coombswood Way Halesowen West Midlands B62 8BH	
Auditor	Dyke Yaxley Limited 1 Brassey Road Old Potts Way Shrewsbury Shropshire SY3 7FA	
Bankers	Santander UK PLC Bridle Road Bootle Merseyside G1R 0AA	
Solicitors	Keelys LLP 28 Dam St Lichfield WS13 6AA	

BRITISH YOUTH FOR CHRIST

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BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Objectives and activities
The object of the charity is to promote the Christian faith and to proclaim the gospel of Jesus Christ throughout the world by:

- promoting and encouraging the Christian evangelisation of young people throughout the world;
- promoting and encouraging standards of behaviour which accord with the doctrines of the Christian faith;
- relieving poverty and sickness; and
- providing or assisting in the provision of education for young people who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

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

We can report that Youth for Christ provides a public benefit to young people in Britain; the age range we work with is 7 – 25 years with the majority of the work taking place with 11 – 18 year olds.

The charity carries out its objects using touring teams, creating resources for youth work, writing accredited training programmes for young offenders, outdoor activity holidays and through supporting and equipping 61 Local Centres (who are separate charities) and local projects. The work is generally in schools, churches, youth prisons and youth clubs.

Fundraising standards information
Fundraising policy and practice:

Our approach is to be legal, open, honest and respectful in all our fundraising activities. We do not engage in fundraising that might involve unreasonable intrusion on a person’s privacy or is unreasonably persistent.

Funds raised for a particular activity are used for that activity and our accounting system is designed to provide for this through a system of accounts for restricted funds.

British Youth for Christ (known as and referred to in this report as simply “Youth for Christ”) does not share its contact database with third parties and does not use freelance fundraisers.

Our data protection policy was reviewed and updated in 2018 to ensure compliance with the General Data Protection Regulation (GDPR). We aim to comply with the Code of Fundraising Practice issued by the Fundraising Regulator.

There have been no failures complying with the fundraising standards adopted by the charity and there have been no complaints received by the charity about its fundraising activity.

Achievements and performance

Youth for Christ educates young people in the Christian faith through events, clubs, activities, residential programmes, sports and dance activities and resources. Youth for Christ presents young people with the opportunity to become followers of Jesus Christ. Those that respond are encouraged to grow in the life of faith and step into positive activities that develop character and life skills. This leads to public benefit from our work. We also work with 61 Youth for Christ local centres and projects engaging young people in their geographical area and we provide experience-based volunteer placements which encourage personal development.

We seek to relieve poverty through supporting a number of our Centres that engage in food bank projects and homelessness among young people. Our life skills training is geared to help young people stand on their own two feet and find meaningful employment as well as live a balanced life.

We are committed to supporting both students and teachers with numerous educational resources which includes our online religious education website. Many of our Centres also provide support in the area of mental health and general wellbeing.

Youth for Christ works with young people in custody, those who are not in education, employment or training and those who have disengaged with society through our myLife training. Youth for Christ is involved in the education of young people directly and through the production of resources and the provision of teams that support those in formal, non-formal and informal settings.

Key performance indicators

Strategic Strand	Key measurable	2021/22 Outturn	2020/21 Outturn	2019/20 Outturn
Intentionality of evangelism*	Total number of young people contacted	1.72m	1.7m	1.20m
Commitment to serve the Centres	Total number of Centre with full charters renewed	61	60	60
Develop a culture of diversity	Total number of young offenders contacted	225	1,840	3,237
Develop a culture of prayer	Targeted events and prayer resources delivered	100%	100%	100%
Commitment to financial sustainability	Number of partners	955	1,032	1,017

***** numbers affected by change to cookie analytics.

Local Ministries
Throughout the 2021/22 financial year, we were able to continue to provide support, resources, encouragement and training to our local projects and Centres and this support continued throughout the next phase of the pandemic, requiring a hybrid approach to youth ministry support in line with government restrictions. During the year, 56 independent local Youth for Christ Centres and 5 affiliate projects operated throughout Great Britain under the umbrella governance of our National charity, and each of these independent projects responded to the needs of the young people in their communities and contexts. Each Centre and project continued to demonstrate God's love (for example giving out gift bags in schools with content affirming young girls' self-esteem, acting as chaplains providing a listening ear and constant presence for young people in need, running detached youth work projects in skate parks, and providing gaming-based youth groups via Discord servers); they declared who Jesus is (running face to face summer festivals with talks and seminars, providing pre-recorded assemblies and in person RE lessons in schools across the country); they gave young people the opportunity to make a decision to become a follower of Jesus (gathering young people for hybrid worship services, running smaller in person residential weekends or summer camps); and they continued to disciple young people in their faith (through one to one mentoring and Bible study, through in person youth groups). We were committed to embodying our "helpful" core value as our local centres and projects negotiated the frequently changing regulations. We officially launched 2 new Centres: Colwyn and York.

As further pandemic restrictions lifted, we were able to provide site visits to many of our local projects, ensuring good local governance and supporting local financial sustainability. We assisted local Centres with residentials and provided support to the Youth for Christ presence at summer festivals and Spring Harvest. We delivered leadership and management training to more junior local managers, as well as running a number of online sessions focused on the safeguarding of young people.

In June 2022, Lauren Fox stepped down from her role as Director of Local Ministries after 6 years in post.

Scotland
Over the year we continued our ministry to young people across Scotland. There were 5 Youth for Christ local projects based in Scotland, who spent the year delivering online sessions for local schools, working on a detached basis with young people in their communities, and supporting their local churches in youth ministry. Although pandemic restrictions lifted, a significant amount of support took place online during the year, not least weekly clusters. Significant support, supervision and training was delivered most notably a youth leaders retreat and a hybrid delivery of 'Sometimes it hurts' equipping and training youth leaders in mental health awareness.

Schools Resources
During 2021/22, Youth for Christ continued to offer high quality resources to support the delivery of Religious Education. Our online RE resources RE:Quest continued as a vital resource accessed by teachers to support their delivery of Christian RE in classrooms across Britain as well as by students. The schools work team also provided regular online training and networking for Youth for Christ staff across the country and hosted its first in person Schools work conference in September 2021. The team also delivered online and in person training for trainee teachers of RE throughout the year. Once again as pandemic restrictions lifted visits were made to Centres that provided bespoke consultation and support.

Church Resources
Our termly resources continue to be used throughout Britain by local youth leaders and Youth for Christ Centres. At the end of August 2022 we had 826 groups accessing our range of material. The new Church Resources website is well underway. Following a fortnight of consultation with 57 of our subscribers, we submitted a new specification that will allow users to build and save sessions more effectively, manage their team members and payment processes and gives users more effective search functionality of our extensive back catalogue. We are consolidating our resources from 4 streams to 3 so that they represent Kids, Youth Evangelism and Youth Discipleship. It is expected that the new website will launch in January 2023.

The team have been delighted to be involved again in festivals and events over the course of this year. Opportunities taken through Spring Harvest, LPO and Home for Good saw the team communicating the message of Jesus with over 1,000 children and young people. We also had a team presence at The Church Resources Exhibition in October and the National Youth Ministry Weekend in November, where we were able to share the work of Youth for Christ and officially launch the Good News Bible, Family Edition in partnership with the Bible Society.

The Church Resources team has changed significantly this year with the news that Louise Woolcock would be moving on from Youth for Christ. We're grateful to Louise for her hard work in bringing together the team who produced the Good News Bible, Family Edition. Thomas Spicer also announced that he would be moving on from Youth for Christ. Tom's contribution to Youth for Christ goes back some 14 years in various roles and areas of responsibility. Most recently he was instrumental in the creation and delivery of our Go resource and Yeti.

Looking ahead to the next ministry year we are anticipating further change as a result of the 40 days of prayer and fasting that was carried out in June and July. The team are working hard to continue to produce termly resources and await further instruction and clarity as the overall direction of the organisation is discovered and solidified in the coming months.

Evangelism
The evangelism team has continued its engagement online through our YouTube channel IntroOutro. We have also increased our presence with our two new digital channels FIERCE which is aimed at girls, and UNDER_GROUND which is our new urban channel with freestyles and interviews with Christian hip-hop and gospel artists with our desire to take the gospel in a relevant way to young people. These channels had over 211,000 views across this last year and saw our subscribers increase to just under 9,000.

The team spent the last year delivering training in and material about evangelism. We have continued with our work delivering and training youth workers and young people in peer-to-peer evangelism, mainly through online delivery, providing training for 1,846 leaders and young people.

The missions and evangelism teams presented at 17 one-off events up and down the country, reaching 1,178 young people. Together with speaking at festivals and residentials the total number of young people reached was around 4,000 young people.

Restorative Ministry
Our prisons ministry has focussed upon work within HMYOI Werrington where we have continued our work engaging with young offenders through our Bible Studies, Chapels, and one to ones 2,267 times with 225 young people.

The MyLife course has new been relaunched with a new website and brand-new courses in order to open its access to a wider audience. The course is being successfully used by groups and organisations nationally, to help marginalised young people develop life skills and character traits. We have continued to provide support and training for those working with young people in both preventative and resettlement contexts and have amended our materials and training to be accessible online.

Residentials
Throughout the summer of 2022 we were privileged to be able to reengage with festivals led by our partners across the country and had opportunity to share in various ways with over 9,000 young people. This ranged from detached work and engaging with those who would not ordinarily engage with us, through hosting café venues and seminar streams.

It has been a real delight to be back out on the road and seeing young people in an environment that releases them from their usual situations and allows them to be open to the transformation that only Jesus brings.

Touring Teams
Our touring band 'The Sense' has continued visiting High Schools, youth projects and events all over Britain.

Our emphasis with The Sense team continues to be working alongside students through RE, music and PE sessions, often being able to bring the teams own faith and belief in God into the lessons via time to share testimonies as to why the Team would do what they are doing.
The team is extremely proficient and young people benefit through the high level of professionalism of assemblies, lunchtime events and the way the team creatively shares their faith. After school events have always provided a platform for sharing the Christian faith, at the end of each booking an opportunity is always given for young people to discover more about Jesus.

The touring team was in high demand throughout the year and engaged with over 4,000 young people in schools, and were also a key factor in several of our major events and festivals, leading worship and playing their own songs. It is with sadness though that at the end of August 2022 our touring team leaders believed it was the right time for them to step back from leading the band, and so for the time being we have now disbanded the touring team and will take this coming year to develop a new strategy.

National Volunteer Scheme – The Year Out
The Year Out scheme continues to be strong, developing and training those on the Year Out as disciples who are rooted in their faith and passionate about sharing the Gospel. There is a real emphasis being around 'seeing young people's lives changed by Jesus'. Our streams include 'Prayer & Prophetic' in which a Year Out volunteer is based in our national office helping us to push deeper into prayer, whilst also helping us facilitate prayer nationally. They are also plugged into The Year Out training programme and the community of the Year Out, joining with the others on the year at monthly HUBs and retreats. This has been a great place to share experiences and to build that sense of mission and community. Our other streams include Youth Evangelism, HomeGrown, Touring and Digital Media. The number of Year Out volunteers was 17.

Urban Mission
The Urban Mission Department commenced on the 15th March 2021, with the formation of a matrix management system. The team to date consists of three urban mission pioneers who are integrated and work closely with members of the Local Ministries team to achieve the localised urban mission strategy of three cities: Glasgow, Birmingham, and London. The Interim Urban Mission Director also functions within the matrix management system supporting and leading the urban mission pioneers, the national urban strategy and localised urban mission strategies. Furthermore, they work collaboratively on the development and delivery of two projects which function within the Evangelism and Missions department: MyLife and Underground.

There have been successes and challenges as we have moved into implementing the urban strategy alongside culture renovation within the organisation. We continue to be challenged in many areas and will keep pushing into relevant areas as we seek to be more inclusive to achieve diversity and reach more young people from diverse groups with the good news of Jesus.

During the 5 months of the year we have:

- Successfully recruited for London and Glasgow after many attempts which has been a challenge throughout this period. We have determined a localised urban mission strategy for Birmingham and are working on a needs assessment within London and Glasgow to implement and achieve a localised urban mission strategy within a suitable framework

- Developed the localised urban mission strategy for Birmingham with two Birmingham Urban Mission Pioneers. Activity has included making connections with various denomination youth and children's leads and other organisations. Making connections with churches from Birmingham which includes prayer evenings for churches to bring their youth groups and peers to the event. A Youth United event was held which invited and saw unchurched young people from diverse groups to experience workshops and hear the Gospel in creative and relevant methods, and in the form of a Gospel presentation

- Occupied a space within Birmingham youth centre to ensure localised strategy can continue to be implemented with greater proximity and the use of the youth centre for day-to-day activities and youth events

- Developed a re-brand and progress on a re-write of MyLife resources and carried out training for this resource with multiple tutors. Young people are also being OCR accredited with this life skills resource upon completion

- A gaming cube which is a mobile resource equipped with four Xbox consoles has been developed and utilised as a resource within deprived inner-city communities to engage with young people as an activity which has led to inviting young people to receive a Gospel presentation.

- Reached over 100,000 young people through our Underground YouTube channel which is aimed at urban communities across the British Isles.

- Developed an early concept for ‘mission in a van’ which is being tested as a concept thus far for feasibility. The mission in a van concept, if established will tour within deprived inner-city communities, predominantly the three cities of focus (Birmingham, London, and Glasgow). The aim will be to engage with young people in creative and relevant approaches and reach more young people from diverse groups with the good news of Jesus

- Produced a suite of diversity training videos for use in Scotland. The associated training is localised and is relevant to the culture in Scotland.

- Training for staff about disability and mental health training awareness called ‘sometimes it hurts’,

- Invited ‘Power the Fight’ to deliver training on gang exit strategies and serious youth violence.

- Worked alongside the Income Development department to raise funds to allow the work to grow and continue

Financial review

Overview

Youth for Christ continues to fund and develop all our ministry activities. Our overall incoming resources this year were £1,614,196 (2021: £1,847,533). Expenditure was £1,893,397 (2021: £1,732,713) with an overall deficit of £279,201 (2021: surplus of £114,820).

We came out of the pandemic with a strong balance sheet. Following the pandemic, there was however a need to rebuild activity and re-establish our presence. This meant increasing expenditure. However, as the year progressed we began to see income fall and this fall in income, especially from Grants, led to the deficit for the year. We are always grateful for the efforts our staff make in raising personal support and their family and friends who give so generously. This remains our major source of income.

Reserves Policy

The General Fund comprises unrestricted funds arising from past operating results. The Designated Fund comprises those unrestricted funds set aside by the Board for specific activities or projects. The total unrestricted funds of the charity is the sum of the two funds and this represents the reserves of the charity. Due to the nature of the charity, the Trustees believe that for the coming financial year the total of unrestricted funds of £93,946 is sufficient for anticipated expenditure. Close monitoring and control of income and expenditure is being exercised. The charity aims to have reserves covering three months of payroll costs. After allowing for personal support income, and those posts funded from restricted funds, this equates to approximately £170,000. A plan is being developed to rebuild the reserves to meet the policy. This policy is reviewed annually. Within Designated Funds we are holding £686,564 which represents the net book value of the building and other fixed assets.

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees see fit in accordance with the charity's objectives. In view of the nature of the work of Youth for Christ, where monies received are used soon after receipt, no long term investments have been either planned or implemented.

Restructure
Shortly after the year end the trustees took the decision to restructure in order to make the charity more financially robust. This decision was influenced by the unprecedented current financial situation and the need to reduce expenditure to a level which is more sustainable long term. The trustees are focussed on increasing the free reserves, as mentioned in the reserve policy, to a level which will allow the charity, trustees and staff to focus on the objects of the charity.

The significant reduction in expenditure is from reducing the staff levels and approaching all expenditure with a more streamlined approach. With the information on the current levels of expenditure the trustees remodelled the forecasts until May 2024, taking into account the reduced expenditure and income stream (based on current levels of general income and confirmed larger donations), and building the free reserves to a more sustainable level; therefore the trustees still consider the charity has adequate resources to continue in operational existence for the foreseeable future.

Risk management
The trustees have a risk management strategy, which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The main risks and risk management strategies that the trustees have identified are:

- Safeguarding –We manage this risk through safeguarding policies, staff recruitment policies and training.
- Funding – The loss of a major donor. We have a dedicated Income Development team who continue to broaden the donor base and increase the number of regular partners. Our staff also contribute to this through raising personal support from friends and family.
- Financial reporting – Reporting incorrectly. We manage this through attending training courses, receiving regular updates and regular reviews of controls.
- Staff recruitment – The loss of staff which ultimately impacts on the loss of skills, experience and knowledge. We continue to review and develop effective succession planning, review how and where we advertise and are currently developing a management training programme.

Through the risk management processes established, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Complaints
During 2021/22 we received no complaints.

Plans for future periods

In January 2021 we had committed to developing a new strategy around 'confidence in sharing the Gospel' with a real emphasis on helping Christian communities to understand their own role within the process. In June and July 2022, after a 40 day period of corporate prayer it was felt the current strategy did not go far enough in its reach, a far more robust refinement process to the strategy is now underway.

The working brief of the project is to implement an organisational restructure of all activities that will allow British Youth for Christ to 'effectively serve local Centres and Christian communities across Britain to share Jesus with unchurched young people, through a team of Youth for Christ staff who passionately love God and the mission, who are using reliable structures to support the end goal of 'seeing young peoples lives changed by Jesus.' In other words to mobilise as many Christian communities to effective, relevant and holistic mission.

A project management team has been established with numerous subgroups tasked with research, shaping and implementation. The team is working towards a detailed Gantt chart, critical path analysis, clear terms of reference with a defined stake holder analysis evaluation. September-December 22 has been set aside for research and consultation (internally, locally and nationally). December to January 23 a proposed organisational ministry and structure change to meet the aims of the brief. February – August 23 will see a piloting and organisational restructure. The project team with its various sub groups consults through the project lead with the Leadership Team on a monthly basis, while answering to a steering group on a bi weekly basis. The steering committee consists of executive management and Board members.

The ultimate aim of the project is to ensure strategy, structure and resources are aligned to effectively provide as many young people across Britain with an opportunity to consider faith while meeting their holistic needs. Our focus is to restructure in such a way that British Youth for Christ is mobilising numerous networks across the nation through churches and local likeminded charities to effectively resource mission. By September 2023 we hope to move from piloting to organisational and missional implementation.

Structure, governance and management

British Youth for Christ is governed by its Memorandum and Articles of Association dated 15th July 1994. The Memorandum of Association was amended on 26th April 2000, 15th March 2006, 21st November 2007 and 30th March 2022 and the Articles of Association were amended on 12th March 2003 and 30th March 2022. The company is a charity registered with the Charity Commission, Registration number 263446 and the Scottish Charity Register number SC039297.

On the 29 March 2023 Mr K Wright retired as director/trustee and chair. Mrs S Godden replaced him as the chair.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A Adewunmi-Oakley	
Mr M Bull	
Mrs J A Fowler	
Mrs S Godden (Chair)	
Mrs P J Joyce	
Mr R Kaul	(Resigned 18 November 2021)
Mrs D Mitchell	
Rev D Stillman	(Deceased 10 January 2023)
Mr J Vardy (Treasurer)	
Mr T Wills	
Mr K Wright (Chair)	(Retired 29 March 2023)
Mr M Gregory	(Appointed 26 January 2023)

Appointment of the Board of Trustees
The Board of Trustees of the company (hereafter called the Board) consists totally of the trustees of the charity.

As set out in the Articles of Association both the Chairman and the Treasurer of the Association are elected at the Annual General Meeting by the members to serve for a period of three years and on expiry of this period they may be eligible for reappointment. Similarly, a maximum of twelve and a minimum of three other persons are elected to serve on the Board at the Annual General Meeting and on expiry of this period they may be eligible for reappointment.

There are currently a total of nine members of the Board.

There are a number of trustees that have been in place for more than 9 years. We are constantly looking for new trustees however given the purpose and mission of the charity there is a limited market, making new trustees difficult to find.

Trustees are subject to review and re-election every 3 years. Board performance is periodically reviewed and we ensure that the feedback is used to improve board performance and objectivity.

Organisation
The Board administers the charity and meets at least three times per year. In addition, there is an Operations Sub-Group that meets between these meetings at least three times per year to consider the operational requirements of the charity, including finances. This group consists normally of the Chair, Treasurer and at least one other nominated Board member. All Board members are notified of the meeting dates and invited to attend if they wish.

The Board appoints a National Director to run the charity on a day-to-day basis. The Leadership Team currently consists of:

• National Director	Neil O'Boyle
• Operations Director	Lesley Taberer
• Local Ministries Director	John Hawksworth (Interim)
• National Ministries & Church Resources Director	Laura Hancock
• Communications Director	Pete Hopper
• Evangelism & Missions Director	Bob Goody
• Urban Missions Director	Jas Aulkh (Interim)

The Leadership Team may attend the full Board meetings and the National Director and Operations Director attend the Operations Sub-Group meetings.

There is a list of delegated responsibilities specified to the Leadership Team and staff from the Board.

The Board periodically review and compare Youth for Christ pay levels against a range of other organisations and charities of a similar size and settle on a middle ground (i.e. neither aiming for the top quartile nor the bottom quartile, but landing somewhere appropriate in the middle).

Trustee induction and training
There is an induction process for all new trustees, including a job description, a list of key responsibilities and a Trustee Eligibility Declaration. In addition, it is a requirement that all trustees have an enhanced Disclosure and Barring Service check.

Auditor
In accordance with the company's articles, a resolution proposing that Dyke Yaxley Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....	.....
Mrs S Godden (Chair)	Mr J Vardy (Treasurer)

Date: .....

BRITISH YOUTH FOR CHRIST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees, who are also the directors of British Youth for Christ for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping adequate accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

BRITISH YOUTH FOR CHRIST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Opinion

We have audited the financial statements of British Youth for Christ (the 'charity') for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations
We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

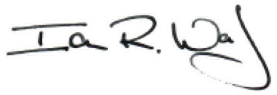
There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

We did not identify any key audit matters relating to irregularities, including fraud.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body,and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Walsh Senior Statutory Auditor
for and on behalf of Dyke Yaxley Limited

31 May 2023

Chartered Accountants
Statutory Auditor

1 Brassey Road
Old Potts Way
Shrewsbury
Shropshire
SY3 7FA

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	**2**	717,006	76,762	712,887	1,506,655	1,765,590
Charitable activities	**3**	106,613	-	-	106,613	80,896
Interest income	**4**	928	-	-	928	1,047
Total income		824,547	76,762	712,887	1,614,196	1,847,533
Expenditure on:						
Raising funds	**5**	104,438	9,259	52,464	166,161	124,494
Charitable activities	**6**	929,380	121,771	676,085	1,727,236	1,608,168
Loss on disposal of tangible fixed assets		-	-	-	-	51
Total expenditure		1,033,818	131,030	728,549	1,893,397	1,732,713
Net (outgoing)/incoming resources before transfers		(209,271)	(54,268)	(15,662)	(279,201)	114,820
Gross transfers between funds		(3,204)	20,264	(17,060)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(212,475)	(34,004)	(32,722)	(279,201)	114,820
Fund balances at 1 September 2021		306,421	766,549	378,643	1,451,613	1,336,793
Fund balances at 31 August 2022		93,946	732,545	345,921	1,172,412	1,451,613

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:					
Donations and legacies	**2**	907,603	112,587	745,400	1,765,590
Charitable activities	**3**	80,896	-	-	80,896
Interest income	**4**	1,047	-	-	1,047
Total income		989,546	112,587	745,400	1,847,533
Expenditure on:					
Raising funds	**5**	119,790	-	4,704	124,494
Charitable activities	**6**	820,280	171,631	616,257	1,608,168
Loss on disposal of tangible fixed assets		-	51	-	51
Total expenditure		940,070	171,682	620,961	1,732,713
Net (outgoing)/incoming resources before transfers		49,476	(59,095)	124,439	114,820
Gross transfers between funds		(7,791)	40,140	(32,349)	-
Net (expenditure)/income for the year/ Net movement in funds		41,685	(18,955)	92,090	114,820
Fund balances at 1 September 2020		264,737	785,503	286,553	1,336,793
Fund balances at 31 August 2021		306,422	766,548	378,643	1,451,613

BRITISH YOUTH FOR CHRIST

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**12**		686,564		702,815
Current assets					
Stocks	**13**	11,099		11,018	
Debtors	**14**	113,438		117,161	
Cash at bank and in hand		505,701		771,770	
		630,238		899,949	
Creditors: amounts falling due within one year	**15**	(144,390)		(151,151)	
Net current assets			485,848		748,798
Total assets less current liabilities			1,172,412		1,451,613
Income funds					
Restricted		345,921		378,643	
	17		345,921		378,643
Unrestricted funds					
Designated funds:					
Designated - Non cash		686,564		702,815	
Other designated funds		45,981		63,733	
	18	732,545		766,548	
General unrestricted funds		93,946		306,422	
			826,491		1,072,970
			1,172,412		1,451,613

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

The financial statements were approved by the Trustees on .....

.....	.....
Mrs S Godden (Chair)	Mr J Vardy (Treasurer)
Trustee	**Trustee**

Company registration number 00988200

BRITISH YOUTH FOR CHRIST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**23**		(244,692)		165,417
Investing activities					
Purchase of tangible fixed assets		(22,305)		(40,139)	
Investment income received		928		1,047	
Net cash used in investing activities			(21,377)		(39,092)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(266,069)		126,325
Cash and cash equivalents at beginning of year			771,770		645,445
Cash and cash equivalents at end of year			505,701		771,770

1 Accounting policies

Charity information

British Youth for Christ is a private company limited by guarantee incorporated in England and Wales, company registration number 00988200. The charity is registered with the Charities Commission in England and Wales (registration number 263446) and with the Office of the Scottish Charity Regulator (registration number SC039297). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is Coombswood Way, Halesowen, West Midlands, B62 8BH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 cost 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.

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

The charity may receive government grants. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. Revenue grants are credited to restricted funds upon receipt and relevant expenditure is charged against these as incurred. Where grants are for capital expenditure, the capital items purchased are transferred into a designated fund, against which depreciation is charged over the expected useful life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes salaries, goods purchased for resale and associated costs;
- Expenditure on charitable activities includes salaries and travel and subsistence costs
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Fundraising costs are those incurred in seeking voluntary contributions.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% on buildings to an estimated residual value of £500,000
Fixtures and fittings	20% straight line
Computer and other equipment	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Motor vehicles over 5 years old are written off in the year of purchase.

Land is not depreciated.

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Centres

The charity has a number of independently administered Centres, the accounts of which have not been combined with the accounts of British Youth for Christ as they are independently registered charities. Gifts from these centres are accounted for when received.

2 Donations and legacies

	Unrestricted funds general 2022 £	**Unrestricted funds designated 2022 £**	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	684,802	32,762	636,887	1,354,451	733,256	64,987	589,700	1,387,943
Legacies receivable	14,104	-	-	14,104	53,061	-	-	53,061
Grants	18,100	44,000	76,000	138,100	121,286	47,600	155,700	324,586
	717,006	76,762	712,887	1,506,655	907,603	112,587	745,400	1,765,590
Grants receivable for core activities								
CJRS Grants	-	-	-	-	100,216	-	-	100,216
Grants received from other charitable trusts	18,100	44,000	76,000	138,100	21,070	47,600	155,700	224,370
	18,100	44,000	76,000	138,100	121,286	47,600	155,700	324,586

3 Charitable activities

	2022	2021
	£	£
Events income	32,771	10,984
Subscriptions	53,293	50,823
Other income	20,549	19,089
	106,613	80,896

4 Interest income

	Unrestricted funds general 2022	Unrestricted funds general 2021
	£	£
Interest receivable	928	1,047

5 Raising funds

	Unrestricted funds general 2022 £	**Unrestricted funds designated 2022 £**	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Fundraising and publicity							
Events & other costs	28,040	8,588	39,243	75,871	16,360	4,704	21,064
Communications	17,017	671	5,218	22,906	29,007	-	29,007
Staff costs	55,620	-	-	55,620	69,606	-	69,606
Fundraising and publicity	100,677	9,259	44,461	154,397	114,973	4,704	119,677
Trading costs							
Merchandise costs	3,761	-	8,003	11,764	4,817	-	4,817
	104,438	9,259	52,464	166,161	119,790	4,704	124,494

6 Charitable activities

	2022	2021
	£	£
Staff costs	1,258,317	1,203,425
Depreciation and impairment	38,556	43,569
Recruitment costs	1,596	3,328
Staff expenses	76,127	30,921
Material and research	27,580	5,882
Motor expenses	19,295	9,034
Property expenses	34,163	32,673
Computer costs	50,825	48,881
Office costs	104,627	102,544
Donations	76,666	88,922
Bank and other charges	4,774	5,497
	1,692,526	1,574,676
Share of support costs (see note 7)	25,329	24,059
Share of governance costs (see note 7)	9,381	9,433
	1,727,236	1,608,168
Analysis by fund		
Unrestricted funds - general	929,380	820,280
Unrestricted funds - designated	121,771	171,631
Restricted funds	676,085	616,257
	1,727,236	1,608,168

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Legal & professional	22,556	-	22,556	21,286	-	21,286
Accountancy	2,773	-	2,773	2,773	-	2,773
Audit fees	-	9,381	9,381	-	9,433	9,433
	25,329	9,381	34,710	24,059	9,433	33,492
Analysed between						
Charitable activities	25,329	9,381	34,710	24,059	9,433	33,492

8 Net movement in funds

	2022	2021
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	38,556	43,569
Loss on disposal of tangible fixed assets	-	51

9 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2022	2021
	£	£
Audit of the charity's annual accounts	9,381	9,433

10 Trustees

None of the trustees (or any persons connected with them) received nor waived any remuneration or benefits from the charity during the year (2021: £Nil).

None of the trustees had any expenses reimbursed during the year (2021: £Nil).

11 Employees

The average headcount monthly number of employees during the year was:

	2022	2021
	Number	Number
Fundraising	2	2
National Ministries	9	9
Centres development/support	7	7
Church resources	7	8
Young offenders	5	3
Education	3	4
Support and administration	13	14
National director	2	1
Prayer	1	1
Total	49	49

Employment costs	2022	2021
	£	£
Wages and salaries	1,124,196	1,095,056
Social security costs	94,067	86,221
Other pension costs	95,674	91,754
	1,313,937	1,273,031

11 Employees **(Continued)**

There were no employees whose annual remuneration was more than £60,000.

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computer and other equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2021	775,548	39,851	168,722	25,872	1,009,993
Additions	-	1,413	20,892	-	22,305
Disposals	-	-	(2,631)	-	(2,631)
At 31 August 2022	775,548	41,264	186,983	25,872	1,029,667
Depreciation and impairment					
At 1 September 2021	144,730	34,242	103,491	24,715	307,178
Depreciation charged in the year	10,272	2,340	25,380	564	38,556
Eliminated in respect of disposals	-	-	(2,631)	-	(2,631)
At 31 August 2022	155,002	36,582	126,240	25,279	343,103
Carrying amount					
At 31 August 2022	620,546	4,682	60,743	593	686,564
At 31 August 2021	630,818	5,609	65,231	1,157	702,815

All fixed assets are for charity use. The land is held on a 999 year lease at a peppercorn rent. The lease has 984 years to run.

13 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	11,099	11,018

14 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	17,904	1,072
Other debtors	7,460	38,124
Prepayments and accrued income	88,074	77,965
	113,438	117,161

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	27,796	23,811
Trade creditors	54,356	61,523
Other creditors	40,590	47,689
Accruals and deferred income	21,648	18,128
	144,390	151,151

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £95,674 (2021 - £91,754).

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£	£	£	£	£
Operation Gideon Bursary	-	1,895	-	-	1,895	8,351	-	-	10,246
Local Ministries Development	47,784	30,021	(26,596)	(6,490)	44,719	27,242	(36,718)	-	35,243
Outreach	154	213,500	(12,700)	-	200,954	148,000	(80,228)	(12,450)	256,276
Church Resource Projects	3,972	142	-	-	4,114	1,328	(1,250)	-	4,192
Schools Work	23,387	13,393	(25,822)	-	10,958	12,840	(21,916)	-	1,882
Young Offenders	32,932	7,964	(25,550)	-	15,346	27,979	(33,472)	-	9,853
National Director Projects	21,888	2,538	(7,409)	-	17,017	2,114	(13,839)	-	5,292
Personal Support	-	417,121	(417,121)	-	-	422,756	(422,756)	-	-
Evangelism	40,389	22,495	(22,278)	(22,636)	17,970	10,759	(14,113)	(1,661)	12,955
YEC Conference	3,150	-	-	-	3,150	-	(3,150)	-	-
Communications	34,779	8,500	(359)	(3,223)	39,697	-	(28,617)	(2,949)	8,131
Scotland	27,989	-	(12,643)	-	15,346	-	(13,495)	-	1,851
Families Worker	15,518	63	(8,104)	-	7,477	-	(7,477)	-	-
International and National	34,611	27,768	(62,379)	-	-	51,518	(51,518)	-	-
	286,553	745,400	(620,961)	(32,349)	378,643	712,887	(728,549)	(17,060)	345,921

17 Restricted funds **(Continued)**

There are sufficient resources available to ensure that the balances on each fund can be applied in accordance with the restrictions imposed.

Operation Gideon - funds to help young people who struggle to raise support for their year out with the charity.

Local Ministries Development – this incorporates donations given to support the Charity's activities in various locations in the UK.

Outreach - to increase our reach in cities specifically in relation to young people experiencing the effects of deprivation.

Church Resources - this incorporates various donations for specific elements of our Church Resource department including Impact Holidays and redevelopment of our 11-14 resources.

Schools Work - monies received in order to support our resources website RE:Quest.

Young Offenders - incorporates various elements of funding to fulfil our MyLife projects.

National Director Projects - funds raised to be used towards the National Director’s work.

Personal support - money raised by staff from family and friends towards their salary costs.

Evangelism – donations received for the Evangelism activity.

YEC Conference – hosting of conferences which train young evangelists.

17 Restricted funds **(Continued)**

Communications – The aim of this fund is to increase the sustainability of Youth for Christ's ministry through greater engagement with current and new financial and prayer partners. We will seek to increase our relationship with current partners to increase their engagement and commitment to the ministry as well as strategically engage in new communications and promotional events in order to recruit the next generation of those who will partner with us.

Scotland – this funding was given towards growing the breadth and depth of our presence and ministry to young people in Scotland. This will involve engagement with our partner base; more mission weeks with the touring teams in schools and planting new local presence through centres.

Families Worker – the Families Worker role is an innovative venture into engaging with whole family units through the young people who we see engage and respond at Youth for Christ events. The aim is to be able to equip the young person to be able to articulate and explore their new found faith in a way that their whole family can engage with as they discover God's plans for them as a family.

International and National – these are funds that have been received by British Youth For Christ to support mission and associated Youth For Christ charities internationally and nationally.

The transfer of funds relates to the purchase of fixed assets and previously capitalised assets to the appropriate designated fund.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£	£	£	£	£
Million Club	49,464	77,737	(96,611)	-	30,590	2,150	(31,740)	-	1,000
Designated Mission	-	-	-	-	-	57,600	(53,527)	(2,039)	2,034
Various	29,743	47,600	(44,200)	-	33,143	2,400	(7,208)	-	28,335
Fixed Assets - Non cash	706,296	-	(43,621)	40,140	702,815	-	(38,554)	22,303	686,564
The Discipleship Centre	-	-	-	-	-	14,612	-	-	14,612
	785,503	125,337	(184,432)	40,140	766,548	76,762	(131,029)	20,264	732,545

Million Club - money donated to help us reach a million young people.

Designated mission - these are used in the development of mission, particularly in areas which would otherwise struggle to get funding.

Various - this is money for various small designated projects and for the development of evangelism resources.

Fixed assets – these are funds transferred from restricted and general funds once purchase of assets has occurred to allow for the depreciation of the various assets.

The Discipleship Centre - these funds are to be used to support the discipling of young people.

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	**Designated funds 2022 £**	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:								
Tangible assets	-	686,564	-	686,564	-	702,815	-	702,815
Current assets/(liabilities)	93,946	45,981	345,921	485,848	306,422	63,733	378,643	748,798
	93,946	732,545	345,921	1,172,412	306,422	766,548	378,643	1,451,613

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	7,166	2,529
Between two and five years	7,100	4,219
	14,266	6,748

21 Events after the reporting date

Restructure

Shortly after the year end the trustees took the decision to restructure in order to make the charity more financially robust. This decision was influenced by the unprecedented current financial situation and the need to reduce expenditure to a level which is more sustainable long term. The trustees are focussed on increasing the free reserves, as mentioned in the reserve policy, to a level which will allow the charity, trustees and staff to focus on the objects of the charity.

The significant reduction in expenditure is from reducing the staff levels and approaching all expenditure with a more streamlined approach. With the information on the current levels of expenditure the trustees remodelled the forecasts until May 2024, taking into account the reduced expenditure and income stream (based on current levels of general income and confirmed larger donations), and building the free reserves to a more sustainable level; therefore the trustees still consider the charity has adequate resources to continue in operational existence for the foreseeable future.

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	348,019	325,597

The charity considers its key management personnel comprise the National Director, and the Directors of Operations, Church Resources, Missions & Evangelism, Diversity, National Ministries, Local Ministries and Communications.

22 Related party transactions **(Continued)**

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	2022	2021
	£	£
Donations made by trustees	42,090	27,569
	42,090	27,569

23 Cash generated from operations

	2022	2021
	£	£
(Deficit)/surpus for the year	(279,201)	114,820
Adjustments for:		
Investment income recognised in statement of financial activities	(928)	(1,047)
(Gain)/loss on disposal of tangible fixed assets	-	51
Depreciation and impairment of tangible fixed assets	38,556	43,569
Movements in working capital:		
(Increase)/decrease in stocks	(81)	973
Decrease/(increase) in debtors	3,723	(42,519)
(Decrease)/increase in creditors	(6,761)	49,570
Cash (absorbed by)/generated from operations	(244,692)	165,417

Document Activity Report

Document Sent	Fri, 26 May 2023 16:25:22 GMT
Document Approval Status	Approved

Approval Activity Summary

S Godden	Approved	Sat, 27 May 2023 15:47:25 GMT
J Vardy	Approved	Sat, 27 May 2023 11:25:15 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Tue, 30 May 2023 15:35:51 GMT	S Godden viewed the document
Tue, 30 May 2023 12:26:52 GMT	S Godden viewed the document
Sat, 27 May 2023 15:46:06 GMT	S Godden viewed the document
Sat, 27 May 2023 15:46:04 GMT	S Godden viewed the document
Sat, 27 May 2023 11:19:30 GMT	J Vardy viewed the document

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BRITISH YOUTH FOR CHRIST

England & Wales - Charity number 263446

Accounts

BRITISH YOUTH FOR CHRIST

Charity Registration No. 263446 (England and Wales)

Charity Registration No. SC039297 (Scotland)
Company Registration No. 00988200 (England and Wales)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

BRITISH YOUTH FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Adewunmi-Oakley Mr M Bull Mrs J A Fowler Mrs S J Godden Mrs P J Joyce Mrs D Mitchell Rev D Stillman Mr J Vardy (Treasurer) Mr T Wills Mr K Wright (Chair)
Secretary	Mrs S J Godden
Charity number (England and Wales)	263446
Charity number (Scotland)	SC039297
Company number	00988200
Registered office	Coombswood Way Halesowen West Midlands B62 8BH
Auditor	Dyke Yaxley Limited 1 Brassey Road Old Potts Way Shrewsbury Shropshire SY3 7FA
Bankers	Santander UK PLC Bridle Road Bootle Merseyside G1R 0AA
Solicitors	Keelys LLP 28 Dam St Lichfield WS13 6AA

BRITISH YOUTH FOR CHRIST

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BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their annual report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Objectives and activities
The object of the charity is to promote the Christian faith and to proclaim the gospel of Jesus Christ throughout the world by:

- promoting and encouraging the Christian evangelisation of young people throughout the world;
- promoting and encouraging standards of behaviour which accord with the doctrines of the Christian faith;
- relieving poverty and sickness; and
- providing or assisting in the provision of education for young people who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

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

We can report that Youth for Christ provides a public benefit to young people in Britain; the age range we work with is 7 – 25 years with the majority of the work taking place with 11 – 18 year olds.

The charity carries out its objects using touring teams, creating resources for youth work, writing accredited training programmes for young offenders, outdoor activity holidays and through supporting and equipping 60 Local Centres (who are separate charities) and local projects. The work is generally in schools, churches, youth prisons and youth clubs.

Fund-raising standards information
Fundraising policy and practice:

Our approach is to be legal, open, honest and respectful in all our fundraising activities. We do not engage in fundraising that might involve unreasonable intrusion on a person's privacy or is unreasonably persistent.

Funds raised for a particular activity are used for that activity and our accounting system is designed to provide for this through a system of accounts for restricted funds.

British Youth for Christ (known as and referred to in this report as simply "Youth for Christ") does not share its contact database with third parties and does not use freelance fundraisers.

Our data protection policy was reviewed and updated in 2018 to ensure compliance with the General Data Protection Regulation (GDPR). We aim to comply with the Code of Fundraising Practice issued by the Fundraising Regulator.

Achievements and performance

Youth for Christ educates young people in the Christian faith through events, clubs, activities, residential programmes, sports and dance activities and resources. Youth for Christ presents young people with the opportunity to become followers of Jesus Christ. Those that respond are encouraged to grow in the life of faith and step into positive activities that develop character and life skills. This leads to public benefit from our work. We also work with 60 Youth for Christ local centres and projects engaging young people in their geographical area and we provide experience-based volunteer placements which encourage personal development.

We seek to relieve poverty through supporting a number of our Centres that engage in food bank projects and homelessness among young people. Our life skills training is geared to help young people stand on their own two feet and find meaningful employment as well as live a balanced life.

We are committed to supporting both students and teachers with numerous educational resources which includes our online religious education website. Many of our Centres also provide support in the area of mental health and general wellbeing.

Youth for Christ works with young people in custody, those who are not in education, employment or training and those who have disengaged with society through our myLife training. Youth for Christ is involved in the education of young people directly and through the production of resources and the provision of teams that support those in formal, non-formal and informal settings.

COVID 19

Covid 19 has continued to impact the efficacy of the organisation's ability to reach (by sustained periods of lockdown and localised restrictions across Britain). Remarkably our reach of young people has continued with our local centre staff and central office team rallying to find new ways to effectively impact the lives of young people in innovative and fresh ways. Learnings from Lockdown 1.0 were adapted into our programmatic approach and we were able to pivot to keep engaging young people in a variety of ways. This can be observed in the following ways.

We have continued to provide online outreach to our Intro Outro community through the Digital Evangelist YouTube channel. This has steadily grown throughout the year in terms of both subscription and views.

Our schools work has also continued to grow. We are excited that over the course of this reporting period we have reached more teachers, and through them children and young people in British classrooms with high quality content that enables them to accurately learn about the Christian faith. The uptake and use of RE:quest has been renascent. Schools work is also one key area where our local centres are able to actively engage on the ground. In this past season a key role of our outreach has been in supporting local schools in mentoring their young people, and providing qualified support to issues such as mental health and wellbeing.

Furthermore we have continued outreach among young offenders in HM YOI Werrington with ongoing chaplaincy, mentoring, one to one support, and with tailored training both here (and elsewhere across the nation) in our flagship program myLife – a course designed to help the rehabilitation and reintegration of young people not in education, employment and training into positive pathways.

Most of our events have been scheduled and delivered both in virtual or face to face contexts, and indeed even in hybrid modalities, depending on context and need. We continue to navigate the complexities and possibilities presented in our current situation.

Also in this past reporting period we have launched a new programme with a specific focus on inner city young people in marginalised communities. This work is in its infancy but is focusing on building a network of collaborative partners and pulling together the expertise that is required to address the many pertinent issues faced by young people in such contexts. An initial set of trainings on managing youth violence, knife crime and gang culture was conducted as an initial step with new funding made available for growth of this work in London, Birmingham and Glasgow.

Key performance indicators

Strategic Strand	Key measurable	2020/21 Outturn	2019/20 Outturn	2018/19 Outturn
Intentionality of evangelism	Total number of young people contacted	1.7m	1.20m	1.78m
Commitment to serve the Centres	Total number of Centre with full charters renewed	60	60	60
Develop a culture of diversity*	Total number of young offenders contacted	1,840	3,237	240
Develop a culture of prayer	Targeted events and prayer resources delivered	100%	100%	100%
Commitment to financial sustainability	Number of partners	1,032	1,017	1,221

* numbers affected by COVID reach accordingly.

Local Ministries
Throughout the 2020/21 financial year, we were able to continue to provide support, resources, encouragement and training to our local projects and centres and this support continued throughout the next phase of the pandemic, requiring a hybrid approach to youth ministry support in line with government restrictions. During the year, 60 independent local Youth for Christ projects and centres operated throughout Great Britain under the umbrella governance of our National charity, and each of these independent projects responded to the needs of the young people in their communities and contexts. Each project continued to demonstrate God's love (for example giving out gift bags in schools with content affirming young girls' self-esteem, acting as chaplains providing a listening ear and constant presence for young people in need, running detached youth work projects in skate parks, and providing gaming-based youth groups via Discord servers); they declared who Jesus is (running face to face summer festivals with talks and seminars, providing pre-recorded assemblies and in person RE lessons in schools across the country); they gave young people the opportunity to make a decision to become a follower of Jesus (gathering young people for hybrid worship services, running smaller in person residential weekends or summer camps); and they continued to disciple young people in their faith (through one to one mentoring and Bible study, through in person youth groups). We were committed to embodying our "helpful" core value as our local centres and projects negotiated the frequently changing regulations..

As the restrictions permitted, we were able to provide site visits to many of our local projects, ensuring good local governance and supporting local financial sustainability. We delivered leadership and management training to more junior local managers, as well as running a number of online sessions focussed on the safeguarding of young people.

Scotland
Over the year we continued our ministry to young people across Scotland. There were 5 Youth for Christ local projects based in Scotland, who spent the year delivering online sessions for local schools, working on a detached basis with young people in their communities, and supporting their local churches in youth ministry. The variation in restrictions in Scotland meant that most support took place online during the year, one such example being the provision of a self care "retreat in a box" in lieu of an in person retreat.

Schools Resources
During 2020/21, Youth for Christ continued to offer high quality resources to support the delivery of Religious Education. A new platform for our online RE resources was launched during the year and new curriculum-relevant content was added. In total, over 13,000 teachers accessed the content to support their delivery of Christian RE in classrooms across Britain. The schools work team also provided accredited chaplaincy training for 5 cohorts of youth workers, as well fortnightly online schools CPD. The team also delivered online training for trainee teachers of RE throughout the year.

Church Resources
Our termly resources continue to be used throughout the UK by local youth leaders and Youth for Christ centres. We saw a drop in subscriptions over 2020/21 but the numbers of subscribers have now begun to increase as youth ministries begin to re-gather. At the end of August 2021 we had 825 youth groups using our resources. We are continuing a plan to improve the Church Resources website including its content and function. The hope is that this new site will aid an increase in subscriber numbers and help us facilitate a more communal approach.

In partnership with the Bible Society we are getting ready to launch the Family Bible in October 2021. We've partnered with 12 external organisations and partners for the purpose of creating a Bible that enables a family to gather together in the home to explore questions of life and faith. The Bible features over 400 interactions including videos, craft ideas, topics for discussion and a customisable wipe clean cover. It's the only Bible that has been printed landscape to allow a family to read or interact at the same time with different sections. This Bible was developed in response to research that showed us clearly that the biggest influence in a young persons faith journey was their family and the hope is that this is a tool that will encourage and enable the family unit to look in the Bible together regularly, no matter what their family unit looks like.

In April 2021 we released the first of a series of brand new podcasts entitled "Youth Updates." Each month, the podcast offers the latest insight into young people and the world they inhabit, focussing on 3 key themes. These include digital world, language, trends, pop culture, issues, faith and spirituality and hot topics.

Residentials
Due to current restrictions and the changing landscape, our residentials have been paused. There are opportunities in the coming year to be involved with partner organisations and we are in conversation with different agencies in order help them deliver their programmes in 2021/22. We expect to be serving in contexts where we will have the opportunity to share the gospel with over 1400 children and young people.

Evangelism
The evangelism team has continued its engagement online through our Digital Evangelist through our YouTube channel Intro Outro. The desire is to take the gospel in a relevant way to where Young people are. The channel has had over 81,000 views across this last year.

The team spent the last year delivering training and material around Evangelism. We have continued with our work delivering and training youth workers and young people in peer-to-peer evangelism, mainly through online delivery, providing training for 946 leaders and young people.

The evangelism teams have spoken at 17 events up and down the country, reaching 1,956 young people. We estimate that the number of young people reached during our times at either online or in person festivals including New Wine, Creation Fest, Spree and many more would increase this figure exponentially.

Prisons Ministry
Our prisons ministry has focussed upon work within HMYOI Werrington where we have continued our work engaging with young offenders through our Bible Studies, Chapels, and one to ones 1,840 times.

The MyLife course is currently undergoing some updates and redevelopment in order to open its access to a wider audience, including looking towards accreditation into the Scottish awards systems. The course is being successfully used by groups and organisations nationally, to help marginalised young people develop life skills and character traits. We have continued to provide support and training for those working with young people in both preventative and resettlement contexts, and have amended our materials and training to be accessible online.

Touring Teams
'The Sense' have continued with visiting High Schools, youth projects and events all over the UK across the country.

Our emphasis with the Sense team continues to be working alongside students through the RE / Music and PE sessions, often being able to bring the teams own faith and belief in God into the lessons via time to share testimonies as to why the Team would do what they are doing. Due to the ongoing pandemic, the team have stepped out and are now creating innovative content for use online, and in virtual classroom scenarios, as well as trialing its first socially distanced concert.

The team is extremely proficient and therefore the young people benefit through the high level of professionalism of assemblies, lunchtime events and the way the team creatively shares their faith. After school events have always provided a platform for sharing the Christian faith, at the end of each booking an opportunity is always given for young people to discover more about Jesus.

Our touring team continues to be in high demand virtually with significant engagement, but this year we have seen restrictions eased and were able to do a couple of in person events engaging 647 young people over the year.

National Volunteer Scheme – The Year Out
The Year Out continues to be strong, developing and training those on the Year Out as disciples who are rooted in their faith and passionate about sharing The Gospel, with a real emphasis being around 'Seeing young people's lives changed by Jesus'. Our streams include 'Homegrown' where a Year Out volunteer is based in their local church and community, but is also plugged into The Year Out training programme and the community of the Year Out, joining with the others on the year at monthly HUBs and retreats. This has been a great place to share experiences and to build that sense of mission and community. Our other streams include Youth Evangelism, Touring and Digital Media. The number of Year Out volunteers was 19.

Diversity
The Diversity Department began on the 15 March 2021, with the formation of the matrix management system with the Interim Diversity Director as the lead. The team is formed across all the other departments in Youth for Christ and is meeting on a 6 weekly basis to discuss and implement issues of diversity integration and moving forwards on the strategy.

There have been successes and challenges as we have moved into implementing the urban strategy alongside culture renovation within the organisation. We continue to be challenged in many areas, and will keep pushing into relevant areas as we seek to be more diverse and reach more diverse young people with the good news of Jesus.

During the 5 months thus far we have:

- Delivered introductory training for all staff – national and local - on issues of mental health awareness/ young people who are care experienced/ racial justice/ disability awareness/ neurodiversity awareness/ poverty and homelessness/ gang culture and knife crime.
- Made connections with various denomination youth and children's leads and other organisations in London and Glasgow, which are 2 cities in which we have been advertising for multiple roles. We have not had success in recruitment so far in these roles.
- Developed a re-brand and progressed on a re-write of MyLife resources.
- Raised funds to allow the work to grow and continue.
- Gathered a network of people working in Urban Environments with a view to the creation of Urban Ministry Forums.
- Research into a new team to be based in urban environments, developing plans for this moving forwards.

Financial review

Overview

Youth for Christ continues to fund and develop all our ministry activities. Our overall incoming resources this year were £1,847,533. Expenditure was £1,732,713 with an overall surplus of £114,820.

Donations and grants have helped the ongoing development, updating our resources and digital outreach, as well as the ongoing running of the charity with its existing projects. We are always grateful for the efforts our staff make in raising personal support and their family and friends who give so generously. This remains our major source of income and enables us to plan our regular activities. The healthy state of our accounts will enable us to invest over the next two years in projects such as new mission teams, and our infrastructure which needs updating in order to effectively facilitate mission.

Reserves Policy

The General Fund is represented by the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. Due to the nature of the charity, the Trustees believe that for the coming financial year the balance of the general fund of £306,422 is sufficient for anticipated expenditure. The charity aims to have 3 months of payroll costs after allowing for personal support income, in reserve which equates to approximately £200,000. The Trustees are aware that there is an additional £63,733 in designated funds which could be used in the event of unexpected problems. This policy will be reviewed annually. Within designated funds we are holding £702,815 which represents the net book value of the building and other fixed assets.

The free reserves of the charity at 31 August 2021 were £299,674 (2020: £262,410).

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees see fit in accordance with the charity's objectives. In view of the nature of the work of Youth for Christ, where monies received are used soon after receipt, no long term investments have been either planned or implemented.

Risk management

The trustees have a risk management strategy, which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The main risks and risk management strategies that the trustees have identified are:

- Safeguarding –We manage this risk through safeguarding policies, staff recruitment policies and training.
- Funding – The loss of a major donor. We have a dedicated Income Development team who continue to broaden the donor base and increase the number of regular partners. Our staff also contribute to this through raising personal support from friends and family.
- Financial reporting – Reporting incorrectly. We manage this through attending training courses, receiving regular updates and regular reviews of controls.
- Staff recruitment – The loss of staff which ultimately impacts on the loss of skills, experience and knowledge. We continue to review and develop effective succession planning, review how and where we advertise and are currently developing a management training programme.

Through the risk management processes established, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Plans for future periods

In January 2021 Youth for Christ announced its new strategy to support churches across the nation to feel confident about their position within the community and how to effectively engage with unchurched young people. We embarked upon a strategy with 4 Es which are to be implemented in 2022:

Engage – Youth for Christ will seek to support the Christian community with positive messaging around the effectiveness of the Gospel through Training such as YEC (Youth evangelism conference), our media and digital engagement through Youth Works (support podcast for youthworkers) Underground and Intro Outro (Youtube channels), and research where we will launch an updated version of Z-A Rethinking culture and contrast the research with previous research (2016) to support the importance of the church actively engaging with young people in the community.

Equip – Youth for Christ will launch a new and modernised Church Resources website with supporting tools to strengthen almost 1000 youth groups across the nation. We will also be launching our new resource YETI, designed to explore faith within a fun and relaxed context. In 2021 we modernised and improved our schools curriculum website RE:Quest, and we will continue to provide support to our schools based teams and RE teachers, provide chaplaincy accreditation and schools based training with practical resources for the classroom. We will also launch our new and improved accredited MyLife course for young people in NEET contexts (including prisons). In 2019-21 we piloted successfully the Mental Health First Aid training with staff and Year Out volunteers, and we will now seek to expand our support for positive mental health through a newly formed partnership with Kintsugi Hope youth which provides material for mental wellbeing groups.

Empower – In 2020-21 we redrafted the inner-city deprived youth work strategy, and in 2022 we will seek to launch a number of pilots in Birmingham and Glasgow as a means to learn and seek to replicate across the nation. The main aim is to actively engage with young people to address the physical, social, spiritual and mental development of young people in deprived communities. We will continue to support our 60 Centres with an increased focus to provide training, support and partnership with the local church in the areas of youthwork and outreach.

Experience – It is our hope that Youth for Christ will be able to partner with as many as 4-5 major festivals in 2022 (Covid dependent) with a focus to help young people grow in their awareness of God and spirituality.

The usual work and objectives of the charity will continue such as supporting the federation of Centres, resourcing the church, providing outreach and mission opportunities, school chaplaincy training and Religious Education support alongside the expansion of our young offenders programme.

Structure, governance and management

British Youth for Christ is governed by its Memorandum and Articles of Association dated 15th July 1994. The Memorandum of Association was amended on 26th April 2000, 15th March 2006 and 21st November 2007 and the Articles of Association were amended on 12th March 2003. The company is a charity registered with the Charity Commission, Registration number 263446 and the Scottish Charity Register number SC039297.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A Adewunmi-Oakley
Mr M Bull
Mrs J A Fowler
Mrs S J Godden
Mrs P J Joyce
Mr R Kaul (Resigned 18 November 2021)
Mrs D Mitchell
Rev D Stillman
Mr J Vardy (Treasurer)
Mr T Wills
Mr K Wright (Chair)

Appointment of Council of Management (Board)
The Council of Management of the company (hereafter called the Board) consists totally of the trustees of the charity.

As set out in the Articles of Association both the Chairman and the Treasurer of the Association are elected at the Annual General Meeting by the members to serve for a period of three years and on expiry of this period they may be eligible for reappointment. Similarly, a maximum of twelve and a minimum of three other persons are elected to serve on the Board at the Annual General Meeting and on expiry of this period they may be eligible for reappointment.

There are currently a total of ten members of the Board.

There are a number of trustees that have been in place for more than 9 years. We are constantly looking for new trustees however given the purpose and mission of the charity there is a limited market, making new trustees difficult to find.

Trustees are subject to review and re-election every 3 years. Board performance is periodically reviewed and we ensure that the feedback is used to improve board performance and objectivity.

Organisation
The Board administers the charity and meets at least three times per year. In addition, there is an Operations Sub-Group that meets between these meetings at least three times per year to consider the operational requirements of the charity, including finances. This group consists normally of the Chair, Treasurer and at least one other nominated Board member. All Board members are notified of the meeting dates and invited to attend if they wish.

The Board appoints a National Director to run the charity on a day-to-day basis. The Leadership Team currently consists of:

• National Director	Neil O'Boyle
• Operations Director	Lesley Taberer
• Local Ministries Director	Lauren Fox
• National Ministries Director	Laura Hancock
• Church Resources Director	Tom Rawling
• Communications Director	Pete Hopper
• Evangelism & Missions Director	Bob Goody
• Diversity Director	Jo Squires (Acting)

The Leadership Team may attend the full Board meetings and the National Director and Operations Director attend the Operations Sub-Group meetings.

There is a list of delegated responsibilities specified to the Leadership Team and staff from the Board.

The Board periodically review and compare Youth for Christ pay levels against a range of other organisations and charities of a similar size and settle on a middle ground (i.e. neither aiming for the top quartile nor the bottom quartile, but landing somewhere appropriate in the middle).

Trustee induction and training
There is an induction process for all new trustees, including a job description, a list of key responsibilities and a Trustee Eligibility Declaration. In addition, it is a requirement that all trustees have an enhanced Disclosure and Barring Service check.

Statement of trustees' responsibilities

The trustees, who are also the directors of British Youth for Christ for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping adequate accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Auditor

In accordance with the company's articles, a resolution proposing that Dyke Yaxley Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

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Mr J Vardy (Treasurer) Mr K Wright (Chair)

Date: .....

BRITISH YOUTH FOR CHRIST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Opinion

We have audited the financial statements of British Youth for Christ (the 'charity') for the year ended 31 August 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

We did not identify any key audit matters relating to irregularities, including fraud.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body,and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dyke Yaxley Ltd

Ian Walsh Senior Statutory Auditor
for and on behalf of Dyke Yaxley Limited

3/3/22

Chartered Accountants
Statutory Auditor

1 Brassey Road
Old Potts Way
Shrewsbury
Shropshire
SY3 7FA

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	2	907,603	112,587	745,400	1,765,590	1,749,420
Charitable activities	3	80,896	-	-	80,896	183,021
Interest income	4	1,047	-	-	1,047	3,112
Total income		989,546	112,587	745,400	1,847,533	1,935,553
Expenditure on:						
Raising funds	5	119,790	-	4,704	124,494	206,483
Charitable activities	6	820,280	171,631	616,257	1,608,168	1,601,742
Loss on disposal of tangible fixed assets		-	51	-	51	287
Total resources expended		940,070	171,682	620,961	1,732,713	1,808,512
Net incoming resources before transfers		49,476	(59,095)	124,439	114,820	127,041
Gross transfers between funds		(7,791)	40,140	(32,349)	-	-
Net income for the year/ Net movement in funds		41,685	(18,955)	92,090	114,820	127,041
Fund balances at 1 September 2020		264,737	785,503	286,553	1,336,793	1,209,752
Fund balances at 31 August 2021		306,422	766,548	378,643	1,451,613	1,336,793

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRITISH YOUTH FOR CHRIST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:					
Donations and legacies	2	1,024,777	142,789	581,854	1,749,420
Charitable activities	3	183,021	-	-	183,021
Interest income	4	3,112	-	-	3,112
Total income		1,210,910	142,789	581,854	1,935,553
Expenditure on:					
Raising funds	5	190,628	-	15,855	206,483
Charitable activities	6	888,692	109,449	603,601	1,601,742
Loss on disposal of tangible fixed assets		-	287	-	287
Total resources expended		1,079,320	109,736	619,456	1,808,512
Net incoming resources before transfers		131,590	33,053	(37,602)	127,041
Gross transfers between funds		(20,191)	19,533	658	-
Net income for the year/ Net movement in funds		111,399	52,586	(36,944)	127,041
Fund balances at 1 September 2019		153,338	732,917	323,497	1,209,752
Fund balances at 31 August 2020		264,737	785,503	286,553	1,336,793

BRITISH YOUTH FOR CHRIST

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		702,815		706,296
Current assets					
Stocks	13	11,018		11,991	
Debtors	14	117,161		74,642	
Cash at bank and in hand		771,770		645,445	
		899,949		732,078	
Creditors: amounts falling due within one year	15	(151,151)		(101,581)	
Net current assets			748,798		630,497
Total assets less current liabilities			1,451,613		1,336,793
Income funds					
Restricted		378,643		286,553	
	17		378,643		286,553
Unrestricted funds					
Designated funds:					
Designated - Non cash		702,815		706,296	
Other designated funds		63,733		79,207	
	18	766,548		785,503	
General unrestricted funds		306,422		264,737	
			1,072,970		1,050,240
			1,451,613		1,336,793

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

The financial statements were approved by the Trustees on .....

.....
Mr J Vardy (Treasurer)
Trustee

.....
Mr K Wright (Chair)
Trustee

Company Registration No. 00988200

BRITISH YOUTH FOR CHRIST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	**22**		165,417		119,141
Investing activities					
Purchase of tangible fixed assets		(40,139)		(33,368)	
Proceeds on disposal of tangible fixed assets		-		7,459	
Investment income received		1,047		3,112	
Net cash used in investing activities			(39,092)		(22,797)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			126,325		96,344
Cash and cash equivalents at beginning of year			645,445		549,101
Cash and cash equivalents at end of year			771,770		645,445

1 Accounting policies

Charity information

British Youth for Christ is a private company limited by guarantee incorporated in England and Wales, company registration number 00988200. The charity is registered with the Charities Commission in England and Wales (registration number 263446) and with the Office of the Scottish Charity Regulator (registration number SC039297). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is Coombswood Way, Halesowen, West Midlands, B62 8BH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 cost 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.

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

The charity may receive government grants. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. Revenue grants are credited to restricted funds upon receipt and relevant expenditure is charged against these as incurred. Where grants are for capital expenditure, the capital items purchased are transferred into a designated fund, against which depreciation is charged over the expected useful life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes salaries, goods purchased for resale and associated costs;
- Expenditure on charitable activities includes salaries and travel and subsistence costs
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Fund-raising costs are those incurred in seeking voluntary contributions.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% on buildings to an estimated residual value of £500,000
Fixtures and fittings	20% straight line
Computer and other equipment	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Motor vehicles over 5 years old are written off in the year of purchase.

Land is not depreciated.

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Centres

The charity has a number of independently administered Centres, the accounts of which have not been combined with the accounts of British Youth for Christ as they are independently registered charities. Gifts from these centres are accounted for when received.

1 Accounting policies **(Continued)**

1.14 Charitable activities

National Ministries includes the direct costs of the work of the Missions department, our sports activities and our mission teams, plus the central costs incurred by the National Ministries.

Centres development and support includes the direct costs of supporting the independently administered Youth for Christ Centres, and aiding the development of new centres.

Church Resources includes the direct and resource costs of the work of the department, supporting local churches in their work with young people (including Rock Solid, RS2 and Mettle), plus the outdoor activities such as Fort Rocky. Schools Resources includes the development of resources for schools' work, for teachers, pupils and youth workers who work in schools.

Young Offenders and Marginalised includes the direct costs of the work of MyLife in Young Offenders Institutes.

2 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	733,256	64,987	589,700	1,387,943	631,111	55,839	552,473	1,239,423
Legacies receivable	53,061	-	-	53,061	268,341	-	-	268,341
Grants	121,286	47,600	155,700	324,586	125,325	86,950	29,381	241,656
	907,603	112,587	745,400	1,765,590	1,024,777	142,789	581,854	1,749,420

In addition to the above, the charity received an unrestricted donation of £40,000 in September 2021 by cheque, which cleared the charity's bank account in the same month. However, the charity notes that the letter attached to the donation was dated August 2021. The aforementioned amount was not accrued in the accounts for the year ended 31 August 2021 but will be accounted for in the year to 31 August 2022.

Grants receivable for core activities								
CJRS Grants	100,216	-	-	100,216	112,887	-	-	112,887
Grants received from other charitable trusts	21,070	47,600	155,700	224,370	12,438	86,950	29,381	128,769
	121,286	47,600	155,700	324,586	125,325	86,950	29,381	241,656

3 Charitable activities

	National Ministries	Centres Development & Support	Church & Schools Resources	Young Offenders & Marginalised	Total 2021	Total 2020
	2021	2021	2021	2021		
	£	£	£	£	£	£
Events income	6,357	2,027	2,600	-	10,984	89,742
Subscriptions	-	-	50,823	-	50,823	53,152
Other income	3,358	-	13,355	2,376	19,089	40,127
	9,715	2,027	66,778	2,376	80,896	183,021

For the year ended 31 August 2020

	National Ministries	Centres Development & Support	Church & Schools Resources	Young Offenders & Marginalised	Total 2020
	£	£	£	£	£
Events income	81,534	3,617	4,591	-	89,742
Subscriptions	-	-	53,152	-	53,152
Other income	1,942	203	25,032	12,950	40,127
	83,476	3,820	82,775	12,950	183,021
Analysis by fund					
Unrestricted funds - general	83,476	3,820	82,775	12,950	183,021

4 Interest income

	Unrestricted funds general 2021	Unrestricted funds general 2020
	£	£
Interest receivable	1,047	3,112

5 Raising funds

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Fundraising and publicity						
Events & other costs	16,360	4,704	21,064	87,696	12,223	99,919
Communications	29,007	-	29,007	27,916	3,632	31,548
Staff costs	69,606	-	69,606	65,598	-	65,598
Fundraising and publicity	114,973	4,704	119,677	181,210	15,855	197,065
Trading costs						
Merchandise costs	4,817	-	4,817	9,418	-	9,418
	119,790	4,704	124,494	190,628	15,855	206,483

6 Charitable activities

	National Ministries	Centres Development & Support	Church & Schools Resources	Young Offenders & Marginalised	Total 2021	Total 2020
	2021	2021	2021	2021		
	£	£	£	£	£	£
Staff costs	723,321	178,070	241,075	60,957	1,203,423	1,126,011
Depreciation and impairment	43,023	-	546	-	43,569	46,242
Recruitment costs	3,328	-	-	-	3,328	3,636
Staff expenses	25,318	4,088	1,517	-	30,923	62,054
Material and research	1,700	-	3,925	257	5,882	16,724
Motor expenses	8,381	414	239	-	9,034	16,942
Property expenses	32,673	-	-	-	32,673	25,078
Computer costs	39,803	4,185	4,151	742	48,881	39,555
Office costs	84,607	3,065	8,354	6,519	102,545	110,341
Donations	8,787	78,125	1,959	50	88,921	119,578
Bank and other charges	5,291	119	87	-	5,497	5,212
	976,232	268,066	261,853	68,525	1,574,676	1,571,373
Share of support costs (see note 7)	24,059	-	-	-	24,059	17,387
Share of governance costs (see note 7)	9,433	-	-	-	9,433	12,982
	1,009,724	268,066	261,853	68,525	1,608,168	1,601,742
Analysis by fund						
Unrestricted funds - general	594,777	101,809	100,935	22,759	820,280	888,692
Unrestricted funds - designated	137,935	-	22,646	11,050	171,631	109,449
Restricted funds	277,012	166,257	138,272	34,716	616,257	603,601
	1,009,724	268,066	261,853	68,525	1,608,168	1,601,742

6 Charitable activities (Continued)

For the year ended 31 August 2020

	National Ministries	Centres Development & Support	Church & Schools Resources	Young Offenders & Marginalised	Total 2020
	£	£	£	£	£
Staff costs	716,215	182,032	195,239	32,525	1,126,011
Depreciation and impairment	45,786	-	456	-	46,242
Recruitment costs	3,636	-	-	-	3,636
Staff expenses	40,996	17,280	3,084	694	62,054
Material and research	15,479	-	1,245	-	16,724
Motor expenses	16,202	687	53	-	16,942
Property expenses	25,078	-	-	-	25,078
Computer costs	34,518	2,351	2,404	282	39,555
Office costs	100,331	2,788	7,206	16	110,341
Donations	12,463	106,027	1,088	-	119,578
Bank and other charges	4,738	154	320	-	5,212
	1,015,442	311,319	211,095	33,517	1,571,373
Share of support costs (see note 7)	17,387	-	-	-	17,387
Share of governance costs (see note 7)	12,982	-	-	-	12,982
	1,045,811	311,319	211,095	33,517	1,601,742
Analysis by fund					
Unrestricted funds - general	664,443	176,068	47,201	980	888,692
Unrestricted funds - designated	83,493	-	17,156	8,800	109,449
Restricted funds	297,875	135,251	146,738	23,737	603,601
	1,045,811	311,319	211,095	33,517	1,601,742

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Legal & professional	21,286	-	21,286	17,387	-	17,387
Accountancy	2,773	-	2,773	-	-	-
Audit fees	-	9,433	9,433	-	12,982	12,982
	24,059	9,433	33,492	17,387	12,982	30,369
Analysed between						
Charitable activities	24,059	9,433	33,492	17,387	12,982	30,369

8 Net movement in funds

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	43,569	46,242
Loss on disposal of tangible fixed assets	51	287

9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2021	2020
	£	£
Audit of the charity's annual accounts	9,433	12,982

10 Trustees

None of the trustees (or any persons connected with them) received nor waived any remuneration or benefits from the charity during the year (2020: £Nil).

None of the trustees had any expenses reimbursed during the year (2020: £Nil).

11 Employees

The average headcount monthly number of employees during the year was:

	2021 Number	2020 Number
Fundraising	2	2
National Ministries	9	10
Centres development/support	7	7
Church resources	8	8
Young offenders	3	2
Education	4	3
Support and administration	14	15
National director	1	1
Prayer	1	1
Total	49	49

Employment costs	2021 £	2020 £
Wages and salaries	1,095,055	1,023,930
Social security costs	86,220	79,474
Other pension costs	91,754	88,205
	1,273,029	1,191,609

There were no employees whose annual remuneration was more than £60,000.

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computer and other equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2020	775,548	38,723	189,251	25,872	1,029,394
Additions	-	1,415	38,724	-	40,139
Disposals	-	(287)	(59,253)	-	(59,540)
At 31 August 2021	775,548	39,851	168,722	25,872	1,009,993
Depreciation and impairment					
At 1 September 2020	134,458	32,381	136,592	19,667	323,098
Depreciation charged in the year	10,272	2,148	26,101	5,048	43,569
Eliminated in respect of disposals	-	(287)	(59,202)	-	(59,489)
At 31 August 2021	144,730	34,242	103,491	24,715	307,178
Carrying amount					
At 31 August 2021	630,818	5,609	65,231	1,157	702,815
At 31 August 2020	641,090	6,342	52,659	6,205	706,296

All fixed assets are for charity use. The land is held on a 999 year lease at a peppercorn rent. The lease has 985 years to run.

13 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	11,018	11,991

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	1,072	17,414
Other debtors	38,124	48,704
Prepayments and accrued income	77,965	8,524
	117,161	74,642

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	23,811	26,692
Trade creditors	61,523	14,493
Other creditors	47,689	45,011
Accruals and deferred income	18,128	15,385
	151,151	101,581

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £91,754 (2020 - £88,205).

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2019	Incoming resources	Resources expended	Transfers	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£	£	£	£	£
Operation Gideon Bursary	-	1,721	(1,721)	-	-	1,895	-	-	1,895
Local Ministries Development	44,383	27,256	(23,855)	-	47,784	30,021	(26,596)	(6,490)	44,719
Outreach	91	163	(100)	-	154	213,500	(12,700)	-	200,954
Church Resource Projects	10,112	13,124	(19,264)	-	3,972	142	-	-	4,114
Schools Work	36,670	11,000	(30,658)	6,375	23,387	13,393	(25,822)	-	10,958
Young Offenders	38,762	10,770	(16,600)	-	32,932	7,964	(25,550)	-	15,346
National Director Projects	39,981	8,753	(26,846)	-	21,888	2,538	(7,409)	-	17,017
Personal Support	-	408,324	(408,324)	-	-	417,121	(417,121)	-	-
Evangelism	55,171	29,404	(38,468)	(5,717)	40,389	22,495	(22,278)	(22,636)	17,970
YEC Conference	3,000	3,632	(3,482)	-	3,150	-	-	-	3,150
Communications	29,966	6,800	(1,988)	-	34,779	8,500	(359)	(3,223)	39,697
Scotland	15,500	34,000	(21,511)	-	27,989	-	(12,643)	-	15,346
Families Worker	23,550	-	(8,032)	-	15,518	63	(8,104)	-	7,477
International	26,311	26,909	(18,609)	-	34,611	27,768	(62,379)	-	-
	323,497	581,856	(619,458)	658	286,553	745,400	(620,961)	(32,349)	378,643

17 Restricted funds **(Continued)**

There will be sufficient resources available to ensure that the balances on each fund can be applied in accordance with the restrictions imposed.

Operation Gideon - funds to help young people who struggle to raise support for their year out with the charity.

Local Ministries Development – this incorporates donations given towards the charity's activities in Birmingham and Wales.

Outreach - to increase our reach in cities specifically in relation to young people experiencing the effects of deprivation.

Church Resources - this incorporates various donations for specific elements of our Church Resource department including Impact Holidays and redevelopment of our 11-14 resources.

Schools Work - monies received in order to support our resources website RE:Quest.

Young Offenders - incorporates various elements of funding to fulfil our MyLife projects.

National Director Projects - funds raised to be used towards the National Director's work.

Personal support - money raised by staff from family and friends towards their salary costs.

Evangelism – donations received for the Evangelism activity.

YEC Conference – hosting of conferences which train young evangelists.

17 Restricted funds **(Continued)**

Communications – The aim of this fund is to increase the sustainability of Youth for Christ's ministry through greater engagement with current and new financial and prayer partners. We will seek to increase our relationship with current partners to increase their engagement and commitment to the ministry as well as strategically engage in new communications and promotional events in order to recruit the next generation of those who will partner with us.

Scotland – this funding was given towards growing the breadth and depth of our presence and ministry to young people in Scotland. This will involve engagement with our partner base; more mission weeks with the touring teams in schools and planting new local presence through centres.

Families Worker – the Families Worker role is an innovative venture into engaging with whole family units through the young people who we see engage and respond at Youth for Christ events. The aim is to be able to equip the young person to be able to articulate and explore their new found faith in a way that their whole family can engage with as they discover God's plans for them as a family.

International – these are funds that have been received by British Youth For Christ to support mission and associated International Youth For Christ charities overseas.

The transfer of funds relates to the purchase of fixed assets and previously capitalised assets to the appropriate designated fund.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2019	Incoming resources	Resources expended	Transfers	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£	£	£	£	£
Million Club	6,000	100,039	(50,200)	(6,375)	49,464	77,737	(96,611)	-	30,590
Designated Mission	-	12,750	(12,750)	-	-	-	-	-	-
Various	-	30,000	(257)	-	29,743	47,600	(44,200)	-	33,143
Fixed Assets - Non cash	726,917	-	(46,529)	25,908	706,296	-	(43,621)	40,140	702,815
	732,917	142,789	(109,736)	19,533	785,503	125,337	(184,432)	40,140	766,548

Million Club - money donated to help us reach a million young people.

Designated mission - these are used in the development of mission, particularly in areas which would otherwise struggle to get funding.

Various - this is money for various small designated projects and for the development of evangelism resources.

Fixed assets – these are funds transferred from restricted and general funds once purchase of assets has occurred to allow for the depreciation of the various assets.

19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 August 2021 are represented by:								
Tangible assets	-	702,815	-	702,815	-	706,296	-	706,296
Current assets/(liabilities)	306,422	63,733	378,643	748,798	264,737	79,207	286,553	630,497
	306,422	766,548	378,643	1,451,613	264,737	785,503	286,553	1,336,793

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	2,529	716
Between two and five years	4,219	1,611
	6,748	2,327

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	325,597	284,244

The charity considers its key management personnel comprise the National Director, and the Directors of Operations, Resources, Missions & Evangelism, Diversity, National Ministries, Local Ministries and Communications.

There were no disclosable related party transactions during the year (2020 - none).

22 Cash generated from operations	2021	2020
	£	£
Surplus for the year	114,820	127,041
Adjustments for:		
Investment income recognised in statement of financial activities	(1,047)	(3,112)
Loss on disposal of tangible fixed assets	51	287
Depreciation and impairment of tangible fixed assets	43,569	46,242
Movements in working capital:		
Decrease/(increase) in stocks	973	(4,773)
(Increase)/decrease in debtors	(42,519)	26,959
Increase/(decrease) in creditors	49,570	(73,503)
Cash generated from operations	165,417	119,141

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