

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

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|------------------------------------|--|
| 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

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 9 |
| Independent auditor's report | 10 - 13 |
| Statement of financial activities | 14 - 15 |
| Balance sheet | 16 |
| Statement of cash flows | 17 |
| Notes to the financial statements | 18 - 36 |

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.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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 person's 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 to 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.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2021**

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.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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)

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

.....
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.

BRITISH YOUTH FOR CHRIST

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.

BRITISH YOUTH FOR CHRIST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE 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.

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.

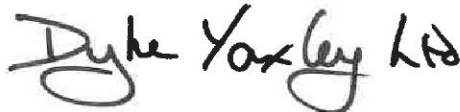
BRITISH YOUTH FOR CHRIST

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.



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

| | | Unrestricted funds general 2021 £ | Unrestricted funds designated 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Total 2020 £ |
|---|-------|--|---|-------------------------------|--------------------|--------------------|
| | Notes | | | | | |
| 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

| | | Unrestricted funds general 2020 £ | Unrestricted funds designated 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|-------|--|---|-------------------------------|--------------------|
| | Notes | | | | |
| <u>Income from:</u> | | | | | |
| 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 |
| <u>Expenditure on:</u> | | | | | |
| 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 | |
| | | <u>899,949</u> | | <u>732,078</u> | |
| Creditors: amounts falling due within one year | 15 | <u>(151,151)</u> | | <u>(101,581)</u> | |
| Net current assets | | | 748,798 | | 630,497 |
| Total assets less current liabilities | | | <u>1,451,613</u> | | <u>1,336,793</u> |
| Income funds | | | | | |
| Restricted | | <u>378,643</u> | | <u>286,553</u> | |
| | 17 | | 378,643 | | 286,553 |
| Unrestricted funds | | | | | |
| Designated funds: | | | | | |
| Designated - Non cash | | 702,815 | | 706,296 | |
| Other designated funds | | <u>63,733</u> | | <u>79,207</u> | |
| | 18 | <u>766,548</u> | | <u>785,503</u> | |
| General unrestricted funds | | <u>306,422</u> | | <u>264,737</u> | |
| | | | 1,072,970 | | 1,050,240 |
| | | | <u>1,451,613</u> | | <u>1,336,793</u> |

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 £ | £ | 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 | | | <u>771,770</u> | | <u>645,445</u> |

BRITISH YOUTH FOR CHRIST

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

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.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

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.

| | | | | | | | |
|--|---------|--------|---------|---------|---------|--------|---------|
| 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 | 128,769 |
| | 121,286 | 47,600 | 155,700 | 324,586 | 125,325 | 86,950 | 241,656 |

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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 |
| | <u>9,715</u> | <u>2,027</u> | <u>66,778</u> | <u>2,376</u> | <u>80,896</u> | <u>183,021</u> |

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 |
| | <u>83,476</u> | <u>3,820</u> | <u>82,775</u> | <u>12,950</u> | <u>183,021</u> |
| Analysis by fund | | | | | |
| Unrestricted funds - general | <u>83,476</u> | <u>3,820</u> | <u>82,775</u> | <u>12,950</u> | <u>183,021</u> |

4 Interest income

| | Unrestricted funds general 2021 £ | Unrestricted funds general 2020 £ |
|---------------------|---|---|
| Interest receivable | <u>1,047</u> | <u>3,112</u> |

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

5 Raising funds

| | Unrestricted funds general 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds general 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|----------------------------------|---|----------------------------------|--------------------|---|----------------------------------|--------------------|
| <u>Fundraising and publicity</u> | | | | | | |
| 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 |
| | <u>114,973</u> | <u>4,704</u> | <u>119,677</u> | <u>181,210</u> | <u>15,855</u> | <u>197,065</u> |
| <u>Trading costs</u> | | | | | | |
| Merchandise costs | 4,817 | - | 4,817 | 9,418 | - | 9,418 |
| | <u>119,790</u> | <u>4,704</u> | <u>124,494</u> | <u>190,628</u> | <u>15,855</u> | <u>206,483</u> |

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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 |

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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 |

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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 |
| | <u>24,059</u> | <u>9,433</u> | <u>33,492</u> | <u>17,387</u> | <u>12,982</u> | <u>30,369</u> |
| Analysed between Charitable activities | <u>24,059</u> | <u>9,433</u> | <u>33,492</u> | <u>17,387</u> | <u>12,982</u> | <u>30,369</u> |

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 | <u>51</u> | <u>287</u> |

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 | <u>9,433</u> | <u>12,982</u> |

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).

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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 |

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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 |
| | <u>151,151</u> | <u>101,581</u> |

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).

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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:

| | Balance at 1 September 2019 £ | Movement in funds | | | Transfers £ | Balance at 1 September 2020 £ | Movement in funds | | | Transfers £ | Balance at 31 August 2021 £ |
|------------------------------|--|----------------------------|----------------------------|--|----------------|--|----------------------------|----------------------------|--|----------------|--------------------------------------|
| | | Incoming resources £ | Resources expended £ | | | | Incoming resources £ | Resources expended £ | | | |
| 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 |

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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:

| | Balance at 1 September 2019 £ | Movement in funds | | | Balance at 1 September 2020 £ | Movement in funds | | | Transfers | Balance at 31 August 2021 £ |
|-------------------------|--|----------------------------|----------------------------|----------------|--|----------------------------|----------------------------|----------------|-----------|--------------------------------------|
| | | Incoming resources £ | Resources expended £ | Transfers £ | | Incoming resources £ | Resources expended £ | Transfers £ | | |
| 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 | 40,140 | 702,815 |
| | 732,917 | 142,789 | (109,736) | 19,533 | 785,503 | 125,337 | (184,432) | 40,140 | 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.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

| 19 Analysis of net assets between funds | Unrestricted funds | | Designated funds | | Restricted funds | | Total | | Unrestricted funds | | Designated funds | | Restricted funds | | Total | |
|---|--------------------|---|------------------|---|------------------|---|-----------|---|--------------------|---|------------------|---|------------------|---|-----------|---|
| | 2021 | £ | 2021 | £ | 2021 | £ | 2021 | £ | 2020 | £ | 2020 | £ | 2020 | £ | 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 | |

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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 |
| | <u>6,748</u> | <u>2,327</u> |

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2021 £ | 2020 £ |
|------------------------|----------------|----------------|
| Aggregate compensation | <u>325,597</u> | <u>284,244</u> |

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 | <u>165,417</u> | <u>119,141</u> |

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