

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

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<b>Trustees</b>	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)
<b>Secretary</b>	Mrs S J Godden	
<b>Charity number (England and Wales)</b>	263446	
<b>Charity number (Scotland)</b>	SC039297	
<b>Company number</b>	00988200	
<b>Registered office</b>	Coombswood Way Halesowen West Midlands B62 8BH	
<b>Auditor</b>	Dyke Yaxley Limited 1 Brassey Road Old Potts Way Shrewsbury Shropshire SY3 7FA	
<b>Bankers</b>	Santander UK PLC Bridle Road Bootle Merseyside G1R 0AA	
<b>Solicitors</b>	Keelys LLP 28 Dam St Lichfield WS13 6AA	

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# BRITISH YOUTH FOR CHRIST

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# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2022

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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.

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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### 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.

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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### 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.

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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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 now 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 team's 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.

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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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 15<sup>th</sup> 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.

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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- 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.

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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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.

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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### 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)

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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### 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.

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2022*

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### **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***

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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

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#### 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.

# BRITISH YOUTH FOR CHRIST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

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#### **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.

# BRITISH YOUTH FOR CHRIST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

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#### **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.

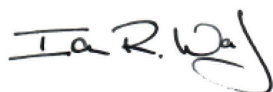
We did not identify any key audit matters relating to irregularities, including fraud.

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

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b>Income from:</b>						
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
<b>Total income</b>		<b>824,547</b>	<b>76,762</b>	<b>712,887</b>	<b>1,614,196</b>	<b>1,847,533</b>
<b>Expenditure on:</b>						
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
<b>Total expenditure</b>		<b>1,033,818</b>	<b>131,030</b>	<b>728,549</b>	<b>1,893,397</b>	<b>1,732,713</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(209,271)</b>	<b>(54,268)</b>	<b>(15,662)</b>	<b>(279,201)</b>	<b>114,820</b>
Gross transfers between funds		(3,204)	20,264	(17,060)	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(212,475)</b>	<b>(34,004)</b>	<b>(32,722)</b>	<b>(279,201)</b>	<b>114,820</b>
Fund balances at 1 September 2021		306,421	766,549	378,643	1,451,613	1,336,793
<b>Fund balances at 31 August 2022</b>		<b>93,946</b>	<b>732,545</b>	<b>345,921</b>	<b>1,172,412</b>	<b>1,451,613</b>

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

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<b>Income from:</b>					
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
<b>Total income</b>		<b>989,546</b>	<b>112,587</b>	<b>745,400</b>	<b>1,847,533</b>
<b>Expenditure on:</b>					
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
<b>Total expenditure</b>		<b>940,070</b>	<b>171,682</b>	<b>620,961</b>	<b>1,732,713</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>49,476</b>	<b>(59,095)</b>	<b>124,439</b>	<b>114,820</b>
Gross transfers between funds		(7,791)	40,140	(32,349)	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>41,685</b>	<b>(18,955)</b>	<b>92,090</b>	<b>114,820</b>
Fund balances at 1 September 2020		264,737	785,503	286,553	1,336,793
<b>Fund balances at 31 August 2021</b>		<b>306,422</b>	<b>766,548</b>	<b>378,643</b>	<b>1,451,613</b>

# BRITISH YOUTH FOR CHRIST

## BALANCE SHEET

AS AT 31 AUGUST 2022

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

.....  
Mrs S Godden (Chair)  
**Trustee**

.....  
Mr J Vardy (Treasurer)  
**Trustee**

**Company registration number 00988200**

# BRITISH YOUTH FOR CHRIST

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 AUGUST 2022**

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### 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 2022

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### 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.

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

---

### 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 2022

### 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
	<u>717,006</u>	<u>76,762</u>	<u>712,887</u>	<u>1,506,655</u>	<u>907,603</u>	<u>112,587</u>	<u>745,400</u>	<u>1,765,590</u>
<b>Grants receivable for core activities</b>								
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
	<u>18,100</u>	<u>44,000</u>	<u>76,000</u>	<u>138,100</u>	<u>121,286</u>	<u>47,600</u>	<u>155,700</u>	<u>324,586</u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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### 3 Charitable activities

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

### 4 Interest income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	<u>928</u>	<u>1,047</u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 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 £
<u>Fundraising and publicity</u>							
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
	<u>100,677</u>	<u>9,259</u>	<u>44,461</u>	<u>154,397</u>	<u>114,973</u>	<u>4,704</u>	<u>119,677</u>
<u>Trading costs</u>							
Merchandise costs	3,761	-	8,003	11,764	4,817	-	4,817
	<u>104,438</u>	<u>9,259</u>	<u>52,464</u>	<u>166,161</u>	<u>119,790</u>	<u>4,704</u>	<u>124,494</u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	<u>1,692,526</u>	<u>1,574,676</u>
Share of support costs (see note 7)	25,329	24,059
Share of governance costs (see note 7)	9,381	9,433
	<u>1,727,236</u>	<u>1,608,168</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	929,380	820,280
Unrestricted funds - designated	121,771	171,631
Restricted funds	676,085	616,257
	<u>1,727,236</u>	<u>1,608,168</u>

### 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
	<u>25,329</u>	<u>9,381</u>	<u>34,710</u>	<u>24,059</u>	<u>9,433</u>	<u>33,492</u>
Analysed between Charitable activities	<u>25,329</u>	<u>9,381</u>	<u>34,710</u>	<u>24,059</u>	<u>9,433</u>	<u>33,492</u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

<b>8</b>	<b>Net movement in funds</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	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
		<u>          </u>	<u>          </u>
<b>9</b>	<b>Auditor's remuneration</b>		
	<b>Fees payable to the charity's auditor and associates:</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Audit of the charity's annual accounts	9,381	9,433
		<u>          </u>	<u>          </u>
<b>10</b>	<b>Trustees</b>		
	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).		
<b>11</b>	<b>Employees</b>		
	The average headcount monthly number of employees during the year was:		
		<b>2022</b>	<b>2021</b>
		<b>Number</b>	<b>Number</b>
	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
		<u>          </u>	<u>          </u>
	Total	49	49
		<u>          </u>	<u>          </u>
	<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	1,124,196	1,095,056
	Social security costs	94,067	86,221
	Other pension costs	95,674	91,754
		<u>          </u>	<u>          </u>
		1,313,937	1,273,031
		<u>          </u>	<u>          </u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	£	£	£	£	£
<b>Cost</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
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 £
<b>Amounts falling due within one year:</b>		
Trade debtors	17,904	1,072
Other debtors	7,460	38,124
Prepayments and accrued income	88,074	77,965
	113,438	117,161

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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### 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
	<u>144,390</u>	<u>151,151</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 £95,674 (2021 - £91,754).

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 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)	-	-
	<u>286,553</u>	<u>745,400</u>	<u>(620,961)</u>	<u>(32,349)</u>	<u>378,643</u>	<u>712,887</u>	<u>(728,549)</u>	<u>(17,060)</u>	<u>345,921</u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### 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.

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### 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.

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 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
	<u>785,503</u>	<u>125,337</u>	<u>(184,432)</u>	<u>40,140</u>	<u>766,548</u>	<u>76,762</u>	<u>(131,029)</u>	<u>20,264</u>	<u>732,545</u>

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.

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2022**

### 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
	<u>93,946</u>	<u>732,545</u>	<u>345,921</u>	<u>1,172,412</u>	<u>306,422</u>	<u>766,548</u>	<u>378,643</u>	<u>1,451,613</u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	<u>14,266</u>	<u>6,748</u>

### 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	<u>348,019</u>	<u>325,597</u>

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.

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	<u>42,090</u>	<u>27,569</u>

### 23 Cash generated from operations

	2022 £	2021 £
(Deficit)/surplus 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
<b>Cash (absorbed by)/generated from operations</b>	<u><u>(244,692)</u></u>	<u><u>165,417</u></u>

## 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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