

Charity registration number 263446 (England and Wales)

Charity registration number SC039297 (Scotland)

Company registration number 00988200

**BRITISH YOUTH FOR CHRIST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

# BRITISH YOUTH FOR CHRIST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr S Baptist	(Appointed 21 March 2024)
	Mr S W Blanchflower	(Appointed 24 January 2024)
	Mr D M Brackenridge	(Appointed 21 March 2024)
	Mr M Bull	
	Ms J Garrett	(Appointed 21 March 2024)
	Mrs S J Godden	
	Mr M J Gregory	
	Rev C Madanat	(Appointed 21 March 2024)
	Mr S M O'Toole	(Appointed 21 March 2024)
	Mr J A R Vardy	
	Ms A Wheeldon-Clarke	(Appointed 21 March 2024)
<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>	Unit D2 Coombswood Way Halesowen B62 8BH	
<b>Auditor</b>	Sumer Auditco Limited The Beehive Beehive Ring Road London Gatwick Airport Gatwick United Kingdom RH6 0PA	
<b>Bankers</b>	Santander UK PLC Bridle Road Bootle Merseyside L30 4GB	
<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 2024**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

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

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

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

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

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

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

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

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

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

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

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### Key performance indicators

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

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

### Local Ministries

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

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

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

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

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

# **BRITISH YOUTH FOR CHRIST**

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

### ***FOR THE YEAR ENDED 31 AUGUST 2024***

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This year we started our support to local churches, offering free consultations to provide advice and guidance to help them strengthen or establish youth provision in their areas.

We also launched Pulse, our new youth leaders' network in the form of prayer 'Gatherings' and 'Learning Communities'. Both are designed to encourage collaborative working between youth workers to see a greater impact to young people.

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

#### **Scotland**

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

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

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

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

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

#### **RE:Quest:**

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

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### Resources

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

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

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

### myLife

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

### Residentials

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

### Urban Mission

#### Urban Strategy

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

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

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

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### *Fundraising practices*

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

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

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

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

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

### **Financial review**

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

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

### *Reserves policy*

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

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

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

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

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

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### *Major risks*

The Trustees have a risk management strategy, which comprises:

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

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

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

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

### **Complaints**

During 2023/24 we received no complaints.

### **Plans for future periods**

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

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

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

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

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

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

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

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

# BRITISH YOUTH FOR CHRIST

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

### FOR THE YEAR ENDED 31 AUGUST 2024

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

#### **Structure, governance and management**

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

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

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

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

#### *Recruitment and appointment of trustees*

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

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

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

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

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

# BRITISH YOUTH FOR CHRIST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### Organisational structure

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

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

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

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

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

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

### Induction and training of trustees

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

### Auditor

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

### Disclosure of information to auditor

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

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



Mr MJ Gregory  
Trustee



Mr J AR Vardy  
Trustee

27 March 2025

# **BRITISH YOUTH FOR CHRIST**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 AUGUST 2024***

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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. 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 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# BRITISH YOUTH FOR CHRIST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

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#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

# BRITISH YOUTH FOR CHRIST

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

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

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

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



### **Mr Martin Bradley FCCA (Senior Statutory Auditor)**

For and on behalf of Sumer Auditco Limited, Statutory Auditor

Chartered Accountants

The Beehive

Beehive Ring Road

London Gatwick Airport

Gatwick

RH6 0PA

United Kingdom

7 April 2025

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

# BRITISH YOUTH FOR CHRIST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2024**

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

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

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

# BRITISH YOUTH FOR CHRIST

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

FOR THE YEAR ENDED 31 AUGUST 2024

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

# BRITISH YOUTH FOR CHRIST

## BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		640,504		681,001
Current assets					
Stocks	15	14,646		16,130	
Debtors	16	54,333		49,525	
Cash at bank and in hand		314,831		482,935	
		<u>383,810</u>		<u>548,590</u>	
Creditors: amounts falling due within one year	1 7	<u>(124,341)</u>		<u>(124,843)</u>	
Net current assets			<u>259,469</u>		<u>423,747</u>
Total assets less current liabilities			<u>899,973</u>		<u>1,104,748</u>
Creditors: amounts falling due after more than one year	18		<u>(21,339)</u>		<u>(25,784)</u>
Net assets			<u><u>878,634</u></u>		<u><u>1,078,964</u></u>
The funds of the charity					
Restricted income funds	21	220,368		283,953	
Unrestricted funds - general	23	6,008		79,787	
Unrestricted funds - designated	22	652,258		715,224	
		<u>878,634</u>		<u>1,078,964</u>	

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

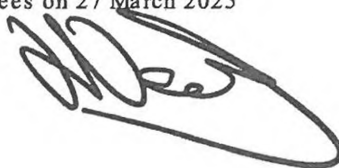
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

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

Matthew Gregory



# BRITISH YOUTH FOR CHRIST

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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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. The registered office is Unit D2, Coombswood Way, Halesowen, B62 8BH.

#### 1.1 Accounting convention

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

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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

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

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

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

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

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

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

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Stocks

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies

(Continued)

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

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

##### 1.11 Employee benefits

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

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

##### 1.12 Retirement benefits

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### **1 Accounting policies**

**(Continued)**

#### **1.13 Leases**

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

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

#### **1.14 Centres**

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

### **2 Critical accounting estimates and judgements**

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

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

#### **Key sources of estimation uncertainty**

##### **Value of donated goods and services**

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 3 Income from donations and legacies

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### **4 Income from charitable activities**

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

### **5 Income from investments**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>6,835</u>	<u>5,024</u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 6 Expenditure on raising funds

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 7 Expenditure on charitable activities

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

### 8 Support costs allocated to activities

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

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

## 10 Trustees

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

## 11 Employees

The average monthly number of employees during the year was:

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

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

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

	2024 Number	2023 Number
£60,000 - £70,000	1	1
	<u>          </u>	<u>          </u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 11 Employees (Continued)

##### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

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

#### 12 Other expenditure

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

#### 13 Taxation

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

#### 14 Tangible fixed assets

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 14 Tangible fixed assets

(Continued)

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

### 15 Stocks

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

### 16 Debtors

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

### 17 Creditors: amounts falling due within one year

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

### 18 Creditors: amounts falling due after more than one year

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### 19 Finance lease obligations

Future minimum lease payments due under finance leases:

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

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

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

### 20 Retirement benefit schemes

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

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.

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 21 Restricted funds

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

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

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 21 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

Evangelism - donations received for the Evangelism activity.

YEC Conference - hosting of conferences which train young evangelists.

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

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

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

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

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

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 22 Unrestricted funds - designated

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

	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
Million Club	6,077	209	(6,000)	-	286
Various	13,394	-	(1,925)	-	11,469
Fixed Assets - Non cash	681,001	-	(32,195)	(8,303)	640,503
The Discipleship Centre	14,752	47	(14,799)	-	-
	<u>715,224</u>	<u>256</u>	<u>(54,919)</u>	<u>(8,303)</u>	<u>652,258</u>
<b>Previous year:</b>	<b>At 1 September 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 August 2023 £</b>
Million club	1,000	10,252	(5,175)	-	6,077
Designated mission	2,033	43,680	(45,713)	-	-
The Discipleship centre	14,612	140	-	-	14,752
Fixed assets - non cash	686,564	-	(39,420)	33,857	681,001
Various	28,335	-	(14,941)	-	13,394
	<u>732,544</u>	<u>54,072</u>	<u>(105,249)</u>	<u>33,857</u>	<u>715,224</u>

#### 23 Unrestricted funds

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

	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
General funds	<u>79,787</u>	<u>955,189</u>	<u>(1,037,271)</u>	<u>8,303</u>	<u>6,008</u>
<b>Previous year:</b>	<b>At 1 September 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 August 2023 £</b>
General funds	<u>93,946</u>	<u>1,056,822</u>	<u>(1,040,298)</u>	<u>(30,683)</u>	<u>79,787</u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

#### 24 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>				
Tangible assets	-	640,504	-	640,504
Current assets/(liabilities)	6,008	33,093	220,368	259,469
Long term liabilities	-	(21,339)	-	(21,339)
	<u>6,008</u>	<u>652,258</u>	<u>220,368</u>	<u>878,634</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 August 2023:</b>				
Tangible assets	-	681,001	-	681,001
Current assets/(liabilities)	79,787	60,007	283,953	423,747
Long term liabilities	-	(25,784)	-	(25,784)
	<u>79,787</u>	<u>715,224</u>	<u>283,953</u>	<u>1,078,964</u>

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 25 Related party transactions

#### Transactions with related parties

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

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

#### Donations made by trustees

	2024	2023
	£	£
Donations	108,357	103,453
	<u>108,357</u>	<u>103,453</u>
	<u>108,357</u>	<u>103,453</u>

### 26 Cash absorbed by operations

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

# BRITISH YOUTH FOR CHRIST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

**27 Analysis of changes in net funds**

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