

Company registration number 00988200 (England and Wales)

Charity registration number 263446 (England and Wales)

Charity registration number SC039297 (Scotland)

BRITISH YOUTH FOR CHRIST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

BRITISH YOUTH FOR CHRIST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S W Blanchflower Mr M Bull Ms J Garrett Mrs S J Godden Mr M J Gregory Mr J A R Vardy Ms A Wheeldon-Clarke Mr C Oguche Mrs P Tavangwa	(Appointed 11 February 2026) (Appointed 10 March 2026)
Secretary	Mrs S J Godden	
Charity number (England and Wales)	263446	
Charity number (Scotland)	SC039297	
Company number	00988200	
Registered office	Albion Street Church Albion Street Brierley Hill West Midlands DY5 3EE	
Auditor	Sumer Auditco Limited West Point, Second Floor Mucklow Office Park Mucklow Hill Halesowen B62 8DY	
Bankers	Santander UK PLC Bridle Road Bootle Merseyside L30 4GB	
Solicitors	Keelys LLP 28 Dam St Lichfield WS13 6AA	

BRITISH YOUTH FOR CHRIST

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BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

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 58 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.

BRITISH YOUTH FOR CHRIST

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

FOR THE YEAR ENDED 31 AUGUST 2025

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') is an evangelistic movement that operates both locally and nationally to share Jesus with young people through our national hub, local centres, and by resourcing local churches. We believe that whether you follow Jesus or choose not to, His teachings can transform lives and communities for the better. We share who Jesus is and His teachings in sensitive and appropriate ways through events, youth clubs, activities, music and media, researching into youth culture and young people's spirituality, gaming, sports activities and resources used by schools and churches, youth groups, youth workers and individual young people themselves. Youth for Christ presents young people with the opportunity to become followers of Jesus. Those who respond are encouraged to grow in the life of faith and step into positive activities that develop character and life skills and positively impact the world around them. This leads to public benefit from our work. Our 58 Youth for Christ local centres and affiliate projects engage young people in their geographical areas. We also seek to place young adults in a number of these centres to increase their experience working with young people, often from challenging backgrounds. We are always looking for more centres and projects to be set up with local churches.

We seek to relieve physical, social and spiritual poverty through supporting a number of our Centres that engage in food bank projects and homelessness among young people, that provide safe spaces for young people to build relationships with both peers and role models and share our belief in, and teachings of Jesus, where it is appropriate. Many of our Centres also provide support in the area of mental health and general wellbeing to young people, and as national we seek to resource these centres to do that to the best of their ability. As the national hub, we then look to resource churches to provide similar, and impact in spheres such as gaming, where a local context may not be able to impact as effectively.

In the year 2024/25, Youth for Christ has reached 663,638 young people across Britain, had a meaningful impact on the work of 610 youth workers in churches, and at the core of our ministry, we have explained to 7,779 young people who Jesus is and what he teaches, and seen 1,256 young people decide to follow Jesus and His teachings.

BRITISH YOUTH FOR CHRIST

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

FOR THE YEAR ENDED 31 AUGUST 2025

Missions and Evangelism

It has been a good year for evangelism and mission within British Youth for Christ. There has been a wide variety of opportunities to further our evangelistic aim of seeing young people's lives transformed by Jesus, all of which have been faithfully delivered by our team.

Jon Jackal

This has been another significant year for Jon Jackal Ministries. Through sharing Jesus with thousands of young people in schools, youth events, youth festivals, and churches, Jon Jackal has seen a vast number of young people choose to follow Jesus throughout the year. Jon's partnerships with schools across the nation have also grown, as he has worked alongside local Youth for Christ centres to share messages of hope with young people.

Why Series

The Why You Matter video series was written and recorded in early 2025 and launched in August 2025. The series is a pre-Alpha-style resource for young people that introduces the idea that we are here on purpose and for a purpose. Already, many youth leaders, churches, and British Youth for Christ centres have used the series in schools, youth clubs, and churches, with positive feedback. We are aware of young people who have decided to follow Jesus and/or explore faith further because of the Why Series.

Speaking Engagements

Many members of our team have been speaking in a wide variety of contexts across the UK. We have spoken in at least one Sunday service every week, alongside involvement in multiple youth conferences, festivals, and gatherings. In these spaces, we have seen unchurched young people to respond to the message of Jesus and choose to follow Him. We have been greatly encouraged by the ground we have regained in this area after COVID caused us to take a step back. We are deeply thankful for the many spaces that have given us the opportunity to do what we do best: evangelism.

Local Ministries

Local ministry remains at the heart of what it means to be part of Youth for Christ. We are incredibly proud of our 58 locally chartered and affiliated centres and the diverse range of youth work they provide. From school mentoring and chaplaincy projects to detached outreach or online gaming, their frontline delivery means young people get access to the gospel.

This year, our local centres had a combined total of 329,209 contact points with young people aged 11-25! They had a further online reach of 92,925 through digital platforms such as YouTube and TikTok. They offered 17,561 young people the opportunity to become Christians, and 702 young people made decisions to follow Jesus as a direct result!

We are so confident that our local centres make a difference that we are actively pursuing local growth, and this year we planted a centre in Glasgow. Glasgow Youth for Christ is the result of our pioneer work in the area over the last 3 years of building relationships and delivering youth work. We are hopeful that this will be the first of many new Youth for Christ centres across the UK.

Ultimately, our heart is to see evangelism to young people flourish, and engaging the local church is key to this being successful. To promote and support evangelistic engagement with young people, we have sent over 1500 resource packs to local churches this year and provided 92 consultations to church leaders.

These 30-60 minute consultation sessions were designed to understand each church's current engagement with young people, identify both opportunities and challenges in youth outreach, offer tailored advice, practical resources, and clear next steps.

These consultations have already begun to bear fruit in diverse contexts:

- A church in **Ludlow**, already engaging four young people, sought to expand its outreach efforts;
- A church in **Sutton Coldfield**, with no existing youth presence, took its first steps toward engaging the next generation;
- A church in **Spalding** explored ways to build meaningful connections with a local secondary school;
- A youth worker in **Cumbria**, supporting two churches, reached out for additional resources to strengthen their ministry.

In many of these cases, we also facilitated connections between churches and their local Youth for Christ centres to ensure ongoing support and collaboration.

BRITISH YOUTH FOR CHRIST

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

FOR THE YEAR ENDED 31 AUGUST 2025

Scotland

Our biggest win in Scotland has been in Glasgow. Steadily over the past 3 years, we have been building a bank of youth work alongside local churches in school and community settings, funded by our Urban strategy. We regularly engage with 100 young people through school visits and youth clubs. To enable a long-term sustainable presence, we have been working to establish a local centre, and this year we saw Glasgow Youth for Christ officially launched. With greater local support, we are confident we can see this centre and its work with young people continue to grow in the coming years.

Across Scotland, our four Youth for Christ chartered local centres have continued to serve with energy and purpose. Over the past year, they have offered School Chaplaincy support, invested in young leaders through development programmes, hosted wellbeing cafés, pioneered detached youth work, and helped spark collaborative youth outreach events between local churches. We've been encouraged by the growing number of stories of young people exploring faith and choosing to follow Jesus.

We've had the privilege of delivering a number of different training sessions for youth workers and churches across Scotland and hosted the evangelist and musician Jon Jackal for a school week of music lessons and assemblies focused on mental health and hope. We saw over 1,500 pupils in the week, and at the gig at the end of the week, 16 young people became Christians, including a Mum and her daughter.

Our centres also gather online twice a month with the Scotland team for prayer, support, and shared encouragement—rhythms that have become a vital source of strength as they navigate the varied challenges of the year.

We continue to strengthen our partnership work, supporting The Send Scotland, participating as part of the guidance group for the event, which has 4,000 young adults attending. Working with the Scottish Parliament, we gave input into the initial steps and creation of the Youth Work (Scotland) Bill, advocating for faith-based youth work being taken into account in how the bill operates.

We continued our partnership with SU Scotland in the delivery of Magnitude, Scotland's biggest annual youth festival and the subsequent worship nights throughout the year in Glasgow. With over 2000 attending the summer event and seeing 150 making commitments to follow Jesus, we are grateful for all God is doing through this.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Residentials

Summer 2025 saw us back on the road, partnering with festivals across the UK. We connected with young people through hands-on detached work, reached those we wouldn't normally get the opportunity to connect with, and created welcoming spaces through our café venues and seminar streams.

myLife

myLife has been further developed with updates to our website to make the programme more accessible. We have refreshed product descriptions, added new images, and introduced sample materials to give users a clearer understanding of what each course offers. The programme continues to support Centres, youth practitioners, teachers, chaplains, and others working with young people, particularly those at risk of unhealthy lifestyle choices or offending.

Resources

Our resources continue to support youth workers and Youth for Christ centres across Britain. We've continued to create content for use in church settings, local schools and the wider community. We've also added new content to the Training Wall and created a detached pack to encourage churches to connect with young people who may not engage with more traditional youth settings. We launched our 'New to Faith Pack', created especially for young people who have just made a commitment to follow Jesus, designed to give a solid foundation and inspire curiosity. We also created the Why You Matter series, designed to meet young people where they are at, offering four engaging videos that explore purpose, value, and identity through a faith-based lens.

RE:Quest:

Youth for Christ continued to deliver high-quality resources to support Religious Education. Our online platform, RE:Quest, remained a valued tool for teachers throughout Britain, equipping them to teach Christian RE effectively and offering students reliable material for their own learning. This year also saw the launch of the Welsh section of the site, featuring a dedicated space aligned with the Welsh curriculum and resources produced in the Welsh language. Alongside this, we added a range of fresh material in the form of spoken word videos.

Research

In June and October of 2025, we released our latest piece of research, 'Z-A: Growing Spirituality'. In this research, we look at the spirituality of young people in Britain and also the evangelism and outreach ministries of a selection of churches across Britain to establish how we might best introduce more young people to Jesus, given the current spiritual temperature amongst that generation. After successful launch events in England and Scotland, we have had, in the first 6 months, over 1000 downloads of the research and had the privilege of presenting it in both local, national and denominational contexts.

Urban Strategy

Our revised Urban strategy has paid off, with the new centre launch in Glasgow (as reported in the Scotland section) alongside further development of our London projects, partnering with churches in 3 different communities.

In Twickenham, we are working with a church to launch new youth work projects. This has included raising the profile of youth work, providing training, galvanising a team of volunteers, running an evangelistic course and launching a new youth club.

In Hounslow, we have been working with a partnership of six churches, providing volunteer training and supporting them to run weekly youth work impacting 25–30 young people a week.

In Brent and Barnet, we have been working with seven churches to run a monthly joint youth club, rotating locations. This initiative now engages 35–40 young people each month.

"I like coming because we have discussions about the world and God and Jesus." A young person attending the Cricklewood youth club

Again, as we look at the sustainability of these projects, we are hoping to tie this into our local centre model, helping them become long-term partners with us.

BRITISH YOUTH FOR CHRIST

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

FOR THE YEAR ENDED 31 AUGUST 2025

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 that 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 contact database with third parties.

Our data protection policy was reviewed and updated in 2025 to ensure compliance with the General Data Protection Regulation (GDPR). We aim to comply with our own policy and 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 our ministry activities. Our overall incoming resources this year were £1,330,751 (2024: £1,297,192) and expenditure was £1,575,612 (2024: £1,497,522). After factoring for a net gain on investments of £210,270 (2024: £Nil), there is an overall deficit of £34,591 (2024: deficit of £200,330).

We continued to see significant pressure on our costs which increased this year, mainly around salaries, property and computer costs. As a result the trustees took the difficult decision to make further redundancies, which on top of the sale of the building, will allow the charity to continue. The trustees and the leadership team are focused on increasing the free reserves, to a level which will allow the charity, trustees and staff to focus on the objects of the charity. The sale of our building will free up funds to strengthen our income development team to work on building up our resources.

With the information on the current levels of expenditure the Trustees remodelled the forecasts until March 2027, 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.

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 £719,805, given the sale of the building post year end, is sufficient for anticipated expenditure. Close monitoring and control of income and expenditure is being exercised.

During the year, the trustees reviewed the reserves policy and now the charity aims to have reserves covering three months of expenditure less personal support rather than just payroll. After allowing for personal support income, and those posts funded from restricted funds, this equates to £400,000 approximately. The sale of the building after the year end, sees the reserve policy being met again. Within Designated Funds we are holding £848,224, which represents the revalued 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.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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 2024/25 we received no complaints.

Plans for future periods

For the coming year, we are continuing with our strategy to see every young person in Britain reached with the Good News of Jesus, not only through impacting young people directly via our national ministry but also through resourcing, equipping and training our national centres and local churches throughout Britain.

In the coming year we are launching our new gaming ministry 'Respawn' directly sharing the Gospel online and enabling many of our local centres to do the same, this is in response to our research 'Z-A Growing Spirituality' where 57% of young people across Britain said that they would choose to connect with others online, and for 21% of young people they feel most accepted online, therefore sharing Jesus in a relevant way in this environment is crucial. In the coming year, as British Youth for Christ approaches its 80th birthday, we also want to return to connecting with young people through holding a number of evangelistic events across Britain and creating a face-to-face moment where young people have a chance to say 'yes' to Jesus for themselves for the first time.

From the same piece of research, we also discovered that 65% of young people across Britain view their local churches positively, and 53% of young people would be open to going to church if they were invited by someone that they trust. We are therefore investing time and creativity into developing a new set of peer evangelism resources in the coming year, aiding Christian young people in not only directly reaching their friends but also helping them to pray for their friends who have not encountered the person of Jesus.

On top of this we will also look to continue to equip youth workers across Britain by launching a new podcast looking at youth culture and evangelism, by continuing to grow and develop Pulse communities across Britain, speaking in and encouraging local churches, create innovative resources to help youth workers work with unchurched young people in their communities and provide both online and in person training so that youth workers are as effective as they can be when it comes to seeing young people's lives changed by Jesus.

BRITISH YOUTH FOR CHRIST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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.

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	(Resigned 15 October 2025)
Mr S W Blanchflower	
Mr D M Brackenridge	(Resigned 23 September 2025)
Mr M Bull	
Ms J Garrett	
Mrs S J Godden	
Mr M J Gregory	
Rev C Madanat	(Resigned 24 February 2026)
Mr S M O'Toole	(Resigned 27 August 2025)
Mr J A R Vardy	
Ms A Wheeldon-Clarke	
Mr C Oguche	(Appointed 11 February 2026)
Mrs P Tavengwa	(Appointed 10 March 2026)

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 ten members of the Board.

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 2025

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 (until February 2026)
• Interim National Director	Dave Brackenridge (from September 2025)
• Operations Director	Lesley Taberer
• Director of Mission and Evangelism	Shaun Hornsby
• Director of Local Centres & Church Outreach	Nick Blanch
• Director of Ministry and Research	Laura Hancock
• Director of Resources and Marketing	Becky Vale

The National Director and Operations Director attend board meetings and bring in other members of the Leadership Team when required.

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

The Board periodically reviews and compares Youth for Christ's pay levels against a range of other organisations and charities of a similar size and settles 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, and PVG where applicable.

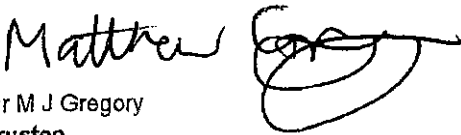
Auditor

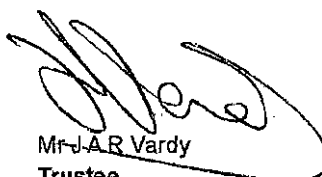
In accordance with the company's articles, a resolution proposing that Sumer Auditco Limited be reappointed as auditor of the company will be put at a General Meeting.

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 M J Gregory
Trustee


Mr J A R Vardy
Trustee

14 April 2026

BRITISH YOUTH FOR CHRIST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees, who are also the directors of British Youth For Christ for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BRITISH YOUTH FOR CHRIST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BRITISH YOUTH FOR CHRIST

Opinion

We have audited the financial statements of British Youth For Christ (the 'charity') for the year ended 31 August 2025 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 2025 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

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.
- Confirming the value of fixed assets shown in the financial statements, in particular the property held by the charity, are reasonable, and are not materially overstated.
- 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

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

West Point, Second Floor

Mucklow Office Park

Mucklow Hill

Halesowen

B62 8DY

24 April 2026

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 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	840,646	192	320,032	1,160,870	1,184,867
Charitable activities	4	163,727	-	-	163,727	105,490
Investments	5	6,154	-	-	6,154	6,835
Total income		1,010,527	192	320,032	1,330,751	1,297,192
Expenditure on:						
Raising funds	6	177,517	1,755	1,308	180,580	165,593
Charitable activities	7	965,494	30,050	399,236	1,394,780	1,332,621
Other expenditure	12	-	252	-	252	(692)
Total expenditure		1,143,011	32,057	400,544	1,575,612	1,497,522
Net expenditure		(132,484)	(31,865)	(80,512)	(244,861)	(200,330)
Transfers between funds		(12,136)	27,754	(15,618)	-	-
Other recognised gains and losses:						
Revaluation of tangible fixed assets		-	210,270	-	210,270	-
Net movement in funds	9	(144,620)	206,159	(96,130)	(34,591)	(200,330)
Reconciliation of funds:						
Fund balances at 1 September 2024		6,008	652,258	220,368	878,634	1,078,964
Fund balances at 31 August 2025		(138,612)	858,417	124,238	844,043	878,634

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 2025

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

BRITISH YOUTH FOR CHRIST

BALANCE SHEET

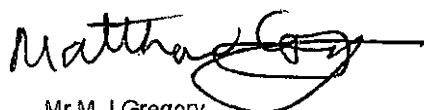
AS AT 31 AUGUST 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	14	848,224	640,504
Current assets			
Stocks	15	14,292	14,646
Debtors	16	72,804	54,333
Cash at bank and in hand		358,516	314,831
		445,612	383,810
Creditors: amounts falling due within one year	18	(433,884)	(124,341)
Net current assets		11,728	259,469
Total assets less current liabilities		859,952	899,973
Creditors: amounts falling due after more than one year	19	(15,909)	(21,339)
Net assets		844,043	878,634
The funds of the charity			
Restricted income funds	21	124,238	220,368
Unrestricted funds - general	23	(138,612)	6,008
Unrestricted funds - designated	22	858,417	652,258
		844,043	878,634

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.

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 14 April 2026



Mr M J Gregory
Trustee



Mr J A R Vardy
Trustee

BRITISH YOUTH FOR CHRIST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	27		69,728		(179,780)
Investing activities					
Purchase of tangible fixed assets		(27,752)		(3,698)	
Proceeds from disposal of tangible fixed assets		-		12,000	
Investment income received		6,154		6,835	
Net cash (used in)/generated from Investing activities			(21,598)		15,137
Financing activities					
Payment of finance leases obligations		(4,445)		(3,461)	
Net cash used in financing activities			(4,445)		(3,461)
Net Increase/(decrease) in cash and cash equivalents			43,685		(168,104)
Cash and cash equivalents at beginning of year			314,831		482,935
Cash and cash equivalents at end of year			358,516		314,831

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

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 Albion Street Church, Albion Street, Brierley Hill, West Midlands, DY5 3EE.

1.1 Basis of preparation

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. Although the charity has an unrestricted fund deficit of £138,582 at the year end, the trustees have agreed to fund this deficit out of the fixed asset designated fund. As mentioned in more detail in note 26, the property was sold after the year end, which more than replenishes the general unrestricted fund balance. 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 as they were part of a contractual obligation for services provided.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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 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 2025

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 2025

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 (2024: £nil)

Property valuation

The trustees have made the decision to revalue the freehold property owned by the charity at the year end. This has been revalued on the basis of recoverable amounts received for the sale of the freehold property after the reporting date. The valuation conforms to International Valuation Standards and was based on the subsequent market transaction on arm's length terms. The revaluation surplus generated from this is disclosed in note 22 of these financial statements, as part of the breakdown of designated funds.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	702,796	192	272,350	975,338	726,039	256	301,636	1,027,931
Grants	137,850	-	47,682	185,532	116,825	-	40,111	156,936
	<u>840,646</u>	<u>192</u>	<u>320,032</u>	<u>1,160,870</u>	<u>842,864</u>	<u>256</u>	<u>341,747</u>	<u>1,184,867</u>

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Sale of goods	43,147	30,079
Ancillary trading income	76,304	55,754
Other income	44,276	19,657
	<u>163,727</u>	<u>105,490</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>6,154</u>	<u>6,835</u>

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Expenditure on raising funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity								
Staging fundraising events	56,015	-	1,308	57,323	50,140	-	10,083	60,223
Fundraising agents	4,027	-	-	4,027	27,059	-	-	27,059
Staff costs	91,814	-	-	91,814	69,292	-	-	69,292
	<u>151,856</u>	<u>-</u>	<u>1,308</u>	<u>153,164</u>	<u>146,491</u>	<u>-</u>	<u>10,083</u>	<u>156,574</u>
Trading costs								
Other trading activities	25,661	1,755	-	27,416	4,530	1,790	2,699	9,019
Total costs	<u>177,517</u>	<u>1,755</u>	<u>1,308</u>	<u>180,580</u>	<u>151,021</u>	<u>1,790</u>	<u>12,782</u>	<u>165,593</u>

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	920,612	871,210
Depreciation and impairment	30,050	32,887
Recruitment costs	919	3,395
Staff expenses	43,677	44,405
Material and research	19,213	10,480
Motor expenses	16,051	17,890
Property expenses	32,082	37,997
Computer costs	70,526	45,950
Office costs	202,537	143,814
Donations	24,449	31,442
Bank and other charges	9,705	9,796
	<u>1,369,821</u>	<u>1,249,266</u>
Share of support and governance costs (see note 8)		
Support	13,823	72,776
Governance	11,136	10,579
	<u>1,394,780</u>	<u>1,332,621</u>
Analysis by fund		
Unrestricted funds - general	965,494	886,250
Unrestricted funds - designated	30,050	53,821
Restricted funds	399,236	392,550
	<u>1,394,780</u>	<u>1,332,621</u>

The charity has in place trustee indemnity insurance to cover any liabilities incurred by trustees in the execution of their duties.

8 Support costs allocated to activities

	2025 £	2024 £
Legal & professional	10,679	69,785
Accountancy	3,144	2,991
Governance costs	11,136	10,579
	<u>24,959</u>	<u>83,355</u>
Analysed between:		
Charitable activities	<u>24,959</u>	<u>83,355</u>

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	11,136	10,579
Depreciation of owned tangible fixed assets	30,050	32,887
Loss/(profit) on disposal of tangible fixed assets	252	(692)

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: £Nil).

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Fundraising	2	2
National Ministries	3	2
Centres development/support	6	8
Church resources	7	6
Diversity	4	3
Education	-	1
Support and administration	8	8
National Director	1	1
Prayer	1	1
Total	32	32

Employment costs	2025	2024
	£	£
Wages and salaries	858,912	805,421
Social security costs	80,093	67,755
Other pension costs	73,421	67,326
	1,012,426	940,502

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

	2025	2024
	Number	Number
£60,000 - £70,000	1	1

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

11 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>276,665</u>	<u>239,033</u>

The charity considers its key management personnel to comprise the National Director and the directors for various areas of the charity.

12 Other expenditure

	Unrestricted funds designated 2025 £	Unrestricted funds designated 2024 £
Net loss on disposal of tangible fixed assets	<u>252</u>	<u>(692)</u>

13 Taxation

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

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 September 2024	775,548	40,407	159,888	55,117	1,030,960
Additions	-	-	27,754	-	27,754
Disposals	-	-	(1,044)	-	(1,044)
Revaluation	24,452	-	-	-	24,452
At 31 August 2025	800,000	40,407	186,598	55,117	1,082,122
Depreciation and impairment					
At 1 September 2024	175,545	39,317	142,415	33,180	390,457
Depreciation charged in the year	10,272	615	11,855	7,308	30,050
Eliminated in respect of disposals	-	-	(792)	-	(792)
Revaluation	(185,817)	-	-	-	(185,817)
At 31 August 2025	-	39,932	153,478	40,488	233,898
Carrying amount					
At 31 August 2025	800,000	475	33,120	14,629	848,224
At 31 August 2024	600,003	1,091	17,473	21,937	640,504

The carrying value of land and buildings comprises:

	2025 £	2024 £
Freehold	800,000	600,003

Land and buildings were revalued on the basis of recoverable amounts received for the sale of the freehold property after the reporting date. The valuation conforms to International Valuation Standards and was based on the subsequent market transaction on arm's length terms.

At 31 August 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £589,731 (2024 - £600,003).

The revaluation surplus is disclosed in note 22 within the breakdown of designated funds.

All fixed assets are for charity use. The land is held on a 999 year lease at a peppercorn rent. The lease has 981 years to run.

15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	14,292	14,646

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	9,423	1,873
Other debtors	13,851	13,981
Prepayments and accrued income	49,530	38,479
	<u>72,804</u>	<u>54,333</u>

17 Finance lease obligations

Future minimum lease payments due under finance leases:

	2025 £	2024 £
Within one year	5,430	4,445
Within two and five years	15,909	21,339
	<u>21,339</u>	<u>25,784</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.

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Obligations under finance leases	17	5,430	4,445
Other taxation and social security		21,643	19,419
Trade creditors		37,526	36,680
Other creditors		351,454	41,616
Accruals and deferred income		17,831	22,181
		<u>433,884</u>	<u>124,341</u>

Included in Other creditors is a loan of £300,000 (2024: Nil). This loan was to cover the period until the building was sold and the non-cash designated funds could be realised, which was completed in November 2025.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

19 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Obligations under finance leases	17	15,909	21,339

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	73,421	67,326

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

21 Restricted funds

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

	At 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2025 £
Operation Gideon Bursary	12,186	1,210	-	-	13,396
Local Ministries Development	8,352	-	(1,000)	-	7,352
Outreach	123,163	30,960	(109,092)	(793)	44,238
Church Resource Projects	4,552	60	(231)	-	4,381
Schools Work	4,668	8,012	(15,000)	2,332	12
Young Offenders and at Risk	6,083	-	-	-	6,083
National Director Projects	6,180	4,449	(1,800)	-	8,829
Evangelism	23,169	35	(770)	-	22,434
Communications	6,301	-	-	-	6,301
Income Development	10,915	-	(10,915)	-	-
Capital Projects	14,799	-	-	(14,799)	-
International and National	-	20,602	(20,597)	-	5
Scotland	-	8,000	(4,500)	-	3,500
Research	-	29,057	(24,292)	(836)	3,929
Various	-	25,024	(19,724)	(1,522)	3,778
Personal Support	-	192,623	(192,623)	-	-
	220,368	320,032	(400,544)	(15,618)	124,238

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

21 Restricted funds

(Continued)

Previous year:	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>

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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.

Capital Projects - the transfer to the designated fund relates to the purchase of fixed assets.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 August 2025
	£	£	£	£	£	£
Million Club	286	192	-	-	-	478
Various	11,469	-	(1,754)	-	-	9,715
Fixed Assets - Non cash	640,503	-	(30,303)	27,754	210,270	848,224
	<u>652,258</u>	<u>192</u>	<u>(32,057)</u>	<u>27,754</u>	<u>210,270</u>	<u>858,417</u>
 Previous year:	 At 1 September 2023	 Incoming resources	 Resources expended	 Transfers	 Gains and losses	 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>-</u>	<u>652,258</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 do not include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	<u>6,008</u>	<u>1,010,527</u>	<u>(1,143,011)</u>	<u>(12,136)</u>	<u>(138,612)</u>
 Previous year:	 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>

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

24 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:				
Tangible assets	-	848,224	-	848,224
Current assets/(liabilities)	(138,612)	26,102	124,238	11,728
Long term liabilities	-	(15,909)	-	(15,909)
	<u>(138,612)</u>	<u>858,417</u>	<u>124,238</u>	<u>844,043</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:				
Tangible assets	-	640,504	-	640,504
Current assets/(liabilities)	6,008	33,093	220,368	259,469
Long term liabilities	-	(21,339)	-	(21,339)
	<u>6,008</u>	<u>652,258</u>	<u>220,368</u>	<u>878,634</u>

25 Events after the reporting date

The trustees had for some time been looking at selling the Head Office at Coombswood Way, and buying a replacement property which could also be used for practicing some youth work alongside the work of a national headquarters. A loan was taken out while the property was unsold due to financial pressures. The sale was completed in November 2025 and since then we have moved into rented accommodation for a period of the time and also have staff working from home. We are grateful to Albion Street Church, who have offered us the space at this time. The sale has enabled us to pay off our loans, however unfortunately we have had to go through a further round of redundancies to balance our costs against our income levels, which, in common with many charities, have been significantly lower following the Covid-19 pandemic. Our income development team continue to work hard to improve the situation.

We said goodbye to Neil O'Boyle at the end of January 2026, and Dave Brackenridge stepped down as trustee to be able to act as interim National Director.

BRITISH YOUTH FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

26 Related party transactions

Transactions with related parties

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

	Donations made by trustees	
	2025 £	2024 £
Donations	72,385	108,357
	<u>72,385</u>	<u>108,357</u>

27 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Deficit for the year	(244,861)	(200,330)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,154)	(6,835)
Loss/(gain) on disposal of tangible fixed assets	252	(692)
Depreciation and Impairment of tangible fixed assets	30,050	32,887
Movements in working capital:		
Decrease in stocks	354	1,484
(Increase) in debtors	(18,471)	(4,808)
Increase/(decrease) in creditors	308,558	(1,486)
Cash generated from/(absorbed by) operations	<u>69,728</u>	<u>(179,780)</u>

28 Analysis of changes in net funds

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	314,831	43,685	358,516
Obligations under finance leases	(25,784)	4,445	(21,339)
	<u>289,047</u>	<u>48,130</u>	<u>337,177</u>