

WARRINGTON YOUTH FOR CHRIST

Annual Reports and
Financial Statements

Year ended 31 December 2018

Registered Charity No. 1067365

Warrington Youth For Christ
Annual Report and Financial Statements for the Year ended 31 December 2018

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**Warrington Youth For Christ
Annual Report and Financial Statements for the Year ended 31 December 2018**

Administrative Information

Address	PO Box 323, Warrington, WA4 5LY
Registered Charity No.	1067365
Trustees	Ian Lazarus Adrian McQuillan Simon Fawcett Alan Britton Kerry McLaughlin
Bank	Yorkshire Bank plc 28 Buttermarket Street, Warrington, WA1 2LE
Independent Examiner	N Marks

Purposes

Warrington Youth for Christ aims to take good news relevantly to every young person in Warrington. A copy of the Constitution of Warrington Youth for Christ may be obtained by writing to the Chairman at the above address.

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Chairman's Report 2018

WYFC is all about mission and this year has seen many opportunities to "take the Good News of Jesus relevantly to every young person in Warrington" as we say in our mission statement. The year started with Pure Creative arts' visit and ends with Nicola mission. In between we had the river mission with a team of local young people. The chaplaincy work at Creamfields was a chance to demonstrate God's love to festival-goers who needed help either practically or to consider spiritual issues.

WYFC did all the local organisation for the successful Celebrate and Renovate Youth Evangelists' Conference which was held in Warrington in 2018.

As well as these successes, during the year we also had some setbacks with a few issues over cashflow and Keith's contract to work with Culcheth Methodist Church had to be finished early as things didn't work out with the church. The potential YFC centre in Widnes looks less likely to happen now that Widnes Churches have decided not to continue with Cayley's contract as result of new priorities in Widnes (Transform NorthWest) and also her school (OCA) became less open to Christian work in the school.

During 2018 we welcomed Wendy Gaffney as a new trustee. Wendy was impressed by the work in Birchwood undertaken by Sam Parnell and after seeing the impact on her children, decided that she wanted to offer her services to WYFC. There were no changes to the Council of Reference.

Trustees worked on a variety of things during 2018:

- GDPR preparation involved a review of the basis on which we hold all our contact details and a full refresh of the database.
- Fund raising (including raising money to pay for a fundraiser, Stuart Cheil to apply to trusts on our behalf). As a result of cash-flow issues the trustees looked at selling assets, increasing Church visits by the staff team to get out and meet potential supporters, as well as developing relationships with current ones, all with the aim of increasing income.
- BYFC have changed their chartering process and autumn 2018 was the first time we re-chartered via the new system, adopting the latest BYFC policies for things such as data handling updated for GDPR and also safeguarding. In September 2018 BYFC rebranded with a new logo, new mission statement and a new website template, all of which cascaded through to local centres, including Warrington as a result of which we have an updated website.
- Consulted with local churches to see if they would fund a new Stockton Heath worker after Kim asked to change roles from 2 part time jobs (Stockton Heath and Latchford) to focussing her efforts in Latchford. The outcome was unexpected- rather than money, one of the local churches (St Thomas) offered to second their youth worker, Adam Post, to WYFC for part of each week to work in Bridgewater high school (in Stockton Heath).
- On the administration side, the biggest change has been the move from paper to the cloud with the introduction of G Suite which was installed and set up by Simon Fawcett. The switch to G-Suite is under way and will include all day to day admin (e.g. team time-sheets and expenses) as well as documents such as minutes of trustee meetings

Finally I'd like to thank all the staff team, trustees, and volunteers for their hard work throughout the year.

Ian Lazarus, March 2019

Independent Examiner's Report to the Trustees

I report on the accounts of Warrington Youth for Christ for the year ended 31 December 2018, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 ("the Act")) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements :
 - to keep accounting records in accordance with s396 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N Marks

Balley Oster
Chartered Accountants
Mellor House
St Petersgate
Stockport
SK1 1DS

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	Notes	Restricted Lymm Project £	Restricted Padgate Project £	Unrestricted General £	Total 2018 £	Total 2017 £
<u>Incoming Resources</u>						
Donations , offerings and similar Incoming resources	2	77	5,180	124,096	129,353	147,906
Activities in furtherance of the charity's objects	3	0	0	6,591	6,591	8,183
Investment income		0	0	0	0	0
Other Incoming resources	4	0	0	7,877	7,877	1,727
Total incoming resources		77	5,180	138,564	143,821	157,816
<u>Resources expended</u>						
Costs of activities in furtherance of the charity's objects	5	0	20,887	131,133	152,020	165,487
Managing and administering the charity	6	35	0	8,654	8,689	10,297
Total resources expended		35	20,887	139,787	160,709	175,784
Net incoming resources before transfers		42	-15,707	-1,223	-16,888	-17,968
Transfers between funds		-247	0	247	0	0
Net movement in funds		-205	-15,707	-976	-16,888	-17,968
Fund balances brought forward		237	15,857	17,168	33,262	51,230
Fund balances carried forward		32	150	16,192	16,374	33,262

Annual Report and Financial Statements for the Year ended 31 December 2018

**Balance Sheet
as at 31 December 2018**

	Notes	2018 £	£	2017 £	£
<u>Fixed Assets</u>					
Tangible Fixed Assets	7		6,070		8,093
<u>Current Assets</u>					
Debtors and Prepayments	8	6,250		7,448	
Cash at Bank and in Hand		4,528		18,195	
		<u>10,778</u>		<u>25,643</u>	
<u>Current Liabilities</u>					
Creditors and Accruals		<u>474</u>		<u>474</u>	
<u>Net Current Assets</u>			10,304		25,169
<u>Total Net Assets</u>			<u>16,374</u>		<u>33,262</u>

Represented by :

General Fund	16,192	17,167
Restricted Funds	182	16,095
	<u>16,374</u>	<u>33,262</u>

Signed on behalf of Warrington Youth for Christ Executive Committee

Signed	Position	Date
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Signed	Position	Date
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Notes to the Accounts

1 Accounting Policies

Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and with the Charities Act 2011

Taxation

WYFC is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes. The charity is not registered for Value Added Tax

Related party transactions

None of the trustees were paid any remuneration or expenses by the charity during the year (2017 : Nil)

Depreciation

Depreciation on all fixed assets is at the rate of 25% per annum on a reducing balance basis

Funds Accounting

The Act requires separate presentation of the accounts for Restricted, Designated and General Funds

Restricted Funds

- "Restricted Funds" are only those funds where there is a legal or contractual obligation on the charity by the grant provider to utilise the funds for specific purposes

Designated Funds

- "Designated Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are not restricted

Designated and Restricted Funds

- "Designated and Restricted Funds" represent funds which have been set aside for a particular purpose at the discretion of the Trustees and are restricted

General Funds

- "General Funds" constitute the remainder of the funds that are not subject to any restrictions regarding their use

Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable which is when the charity becomes entitled to the resource

Income Tax on Gift Aid, together with interest received from the Inland Revenue, are recognised at the point of receipt (of the gift) and both are shown as "other incoming resources"

Interest received on savings is recognised when credited to the account

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for it. All costs have been attributed to one of the functional categories or resources expended in the Statement of Financial Activities

Capital Commitment

There were no capital commitments at the balance sheet date

Notes to the Accounts (Continued)

	Restricted Lymm Project	Restricted Padgate Project	Unrestricted General	Total 2018	Total 2017
2 Donations, offerings and similar incoming resources	£	£	£	£	£
Church giving	-	-	16,541	16,541	13,491
Donations	77	180	69,039	69,296	43,549
Gift Aid	-	-	-	-	-
Regular giving	-	-	38,516	38,516	67,866
Grants	-	5,000	-	5,000	23,000
	<u>77</u>	<u>5,180</u>	<u>124,096</u>	<u>129,353</u>	<u>147,906</u>
3 Activities in furtherance of the charity's objects	£	£	£	£	£
Courses	-	-	31	31	-
Fundraising	-	-	-	-	-
Events & Trips	-	-	6,560	6,560	8,183
	<u>-</u>	<u>-</u>	<u>6,591</u>	<u>6,591</u>	<u>8,183</u>

Notes to the Accounts (Continued)

	Restricted Lymm Project £	Restricted Padgate Project £	Unrestricted General £	Total 2018 £	Total 2017 £
4 <u>Other incoming resources</u>					
HMRC	-	-	7,877	7,877	1,727
	-	-	7,877	7,877	1,727

	Restricted Lymm Project £	Restricted Padgate Project £	Unrestricted General £	Total 2018 £	Total 2017 £
5 <u>Costs of activities in furtherance of the charity's objects</u>					
Expenses	-	-	5,300	5,300	16,504
Events & Trips	-	-	8,252	8,252	13,543
Minibus Expenditure	-	-	132	132	309
Life Church	-	20,887	-	20,887	-
Rent at Wycliffe	-	-	1,400	1,400	900
Repairs & Renewals	-	-	-	-	-
Salaries & NI	-	-	108,299	108,299	129,507
Pension	-	-	1,751	1,751	2,324
Tithes	-	-	2,400	2,400	2,400
Training	-	-	1,088	1,088	-
Fund Raising	-	-	2,511	2,511	-
	-	20,887	131,133	152,020	165,487

Notes to the Accounts (Continued)

	Restricted Lymm Project	Restricted Padgate Project	Unrestricted General	Total 2018	Total 2017
	£	£	£	£	£
6 <u>Managing and administering the charity</u>					
Consultancy	-	-	-	-	-
Bank charges	35	-	310	345	714
Accountancy	-	-	474	474	474
Telephone, fax, internet and web	-	-	801	801	1,907
Insurance	-	-	2,892	2,892	2,492
Stationery and postage	-	-	717	717	572
Office equipment hire	-	-	429	429	1,440
Web Design	-	-	1,008	1,008	-
Depreciation	-	-	2,023	2,023	2,698
Loss on disposal	-	-	-	-	-
	<u>35</u>	<u>-</u>	<u>8,654</u>	<u>8,689</u>	<u>10,297</u>

Notes to the Accounts (Continued)

7 Tangible Fixed Assets

	Vehicles £	Office Equipment & Furniture £	Sound and Music Equipment £	Total £
COST				
At 01 January 2018	3,644	31,362	10,402	45,408
Additions in the year	0	0	0	0
Disposals in the year	0	0	0	0
At 31 December 2018	3,644	31,362	10,402	45,408
DEPRECIATION				
At 01 January 2018	1,594	25,612	10,109	37,315
Charge for the year	513	1,438	73	2,023
Depreciation on disposal	0	0	0	0
At 31 December 2018	2,107	27,050	10,182	39,338
NET BOOK VALUE				
At 31 December 2018	1,538	4,313	220	6,070
At 31 December 2017	2,050	5,750	293	8,093

8 Debtors and prepayments

Included in debtors is the Gift Aid tax reclaim from HMRC £5,912 (2017 : £6,250)