

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Christian Youth Enterprises

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
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for the Year Ended 31 December 2021

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Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 principal objective of the charity throughout the current and previous years has been the raising of funds to enable disadvantaged young people to attend Christian camps, and to enable advice, training and consultancy to be provided for outdoor activity, camp and conference centre leaders in UK and internationally.

ACHIEVEMENT AND PERFORMANCE

The charity has continued to support those who have been assessed as most able to benefit from camps, training courses and other Christian activities held in an outdoor environment.

The trustees operated a bursary fund, administered by the secretary, to enable young people to participate in beneficial outdoor activity programmes. Activities were severely curtailed in 2021 due to the global pandemic. Most planned course, camps and school visits did not take place. During 2021 a total of 57 (2020: 8) grants were provided totalling £7,350 (2020: £565):

CYE events - 17 grants with total value of £927

School visits - 40 grants with total value of £6,422 (this included one block grant of £1,302)

These applications are approved by a trustee delegated from the board.

The Secretary of the trust has additionally been able to support the objects of the charity as follows:

- Giving regular management, advisory and fundraising support to CYE Sailing Centre
- Travel to other countries was limited by the pandemic, although most communications were online
- Norman Doney took up the role of interim International Director of CCI worldwide from 1st October 2020
- He led plans for five virtual regional conferences in 2021

FINANCIAL REVIEW

The results for the year are set out in the annexed Statement of Financial Activities.

FUTURE PLANS

The charity intends to continue to carry out its present objectives for the foreseeable future and look forward to the lifting of restrictions. Future plans within the next three years include visits to various countries to support leaders and organisation of a global conference in 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a trust deed dated 1 September 1983 and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity was set up with three original trustees, which is felt to be a suitable number to manage the affairs of the Charity. The trust deed allows for a minimum of two and a maximum of eight trustees. New trustees are recruited from the contact base when a trustee retires. Due to the death of a trustee the charity presently operates with two trustees and a secretary, which is presently felt adequate in terms of the activity of the charity.

Report of the Trustees
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
287857

Principal address
Journeys End
Avenue Road
Cranleigh
GU6 7LL

Trustees
R Smith
N Rees

Independent Examiner
A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Approved by order of the board of trustees on 1 April 2022 and signed on its behalf by:

R Smith - Trustee

Independent Examiner's Report to the Trustees of
Christian Youth Enterprises

Independent examiner's report to the trustees of Christian Youth Enterprises

I report to the charity trustees on my examination of the accounts of Christian Youth Enterprises (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA,
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3 Wey Court
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6 April 2022

Statement of Financial Activities
for the Year Ended 31 December 2021

		Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,517	-	22,517	32,065
Charitable activities					
Charitable		-	8,849	8,849	6,494
		<hr/>	<hr/>	<hr/>	<hr/>
Total		22,517	8,849	31,366	38,559
EXPENDITURE ON					
Charitable activities					
Charitable		27,000	8,458	35,458	27,566
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(4,483)	391	(4,092)	10,993
Transfers between funds	6	(31,498)	31,498	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(35,981)	31,889	(4,092)	10,993
RECONCILIATION OF FUNDS					
Total funds brought forward		38,771	-	38,771	27,778
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>2,790</u>	<u>31,889</u>	<u>34,679</u>	<u>38,771</u>

The notes form part of these financial statements

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS					
Debtors	4	-	248	248	-
Cash at bank		3,390	32,324	35,714	39,371
		<u>3,390</u>	<u>32,572</u>	<u>35,962</u>	<u>39,371</u>
CREDITORS					
Amounts falling due within one year	5	(600)	(683)	(1,283)	(600)
		<u>2,790</u>	<u>31,889</u>	<u>34,679</u>	<u>38,771</u>
NET CURRENT ASSETS					
		<u>2,790</u>	<u>31,889</u>	<u>34,679</u>	<u>38,771</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,790</u>	<u>31,889</u>	<u>34,679</u>	<u>38,771</u>
NET ASSETS		<u>2,790</u>	<u>31,889</u>	<u>34,679</u>	<u>38,771</u>
FUNDS	6				
Unrestricted funds				2,790	38,771
Restricted funds				31,889	-
TOTAL FUNDS				<u>34,679</u>	<u>38,771</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 April 2022 and were signed on its behalf by:

R Smith - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,065
Charitable activities	
Charitable	6,494
	<hr/>
Total	38,559
EXPENDITURE ON	
Charitable activities	
Charitable	27,566
	<hr/>
NET INCOME	10,993
RECONCILIATION OF FUNDS	
Total funds brought forward	27,778
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>38,771</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Prepayments and accrued income	248	-
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other creditors	<u>1,283</u>	<u>600</u>

6. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	38,771	(4,483)	(31,498)	2,790
Restricted funds				
Bursary fund	-	391	31,498	31,889
TOTAL FUNDS	<u>38,771</u>	<u>(4,092)</u>	<u>-</u>	<u>34,679</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,517	(27,000)	(4,483)
Restricted funds			
Bursary fund	8,849	(8,458)	391
TOTAL FUNDS	<u>31,366</u>	<u>(35,458)</u>	<u>(4,092)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	27,778	10,993	38,771
TOTAL FUNDS	<u>27,778</u>	<u>10,993</u>	<u>38,771</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,559	(27,566)	10,993
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>38,559</u>	<u>(27,566)</u>	<u>10,993</u>

The 'Bursary' fund is to assist in the cost of training and other activities to enhance applicant's personal and spiritual development.

7. RELATED PARTY DISCLOSURES

The charity has a close relationship with Christian Youth Enterprises Sailing Centre (CYESC), registered charity number 293781. CYE raises bursary funds to enable disadvantaged young people to attend events and courses run by CYESC. CYE paid £7,350 (2020: £565) to CYESC to cover all or part of the cost of 57 (2020: 8) disadvantaged young people attending events and courses.

8. INDEPENDENT EXAMINER'S REMUNERATION

	2021 £	2020 £
Independent Examiner's remuneration	<u>600</u>	<u>600</u>