

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 December 2018  
for  
Christian Youth Enterprises

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

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for the Year Ended 31 December 2018

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Report of the Trustees  
for the Year Ended 31 December 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. 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 2015).

**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 training to be provided for outdoor activity leaders.

**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. During 2018 a total of 50 (2017: 48) grants were provided totalling £10,174 (2017: £7,177):

CYE events - 7 grants with total value of £1,116

School visits - 34 grants with total value of £8,710

Church group visits - 9 grants with total value of £348

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
- Leading a number of Christian Outdoor activity events in association with CYE Sailing Centre
- Planning European content and liaising with European delegates regarding Christian Camping conferences in 2018
- Attending & leading sessions at UK Christian Camping International (CCI) conference in January 2018
- Visits to Albania, France & Poland, supporting, establishing and advising networks of Christian Camping leaders, and contributing to their conferences
- Norman Doney organised a inaugural CCI European conference in October 2018 with representatives from Albania, France, Netherlands, Romania, Spain, France, Poland, Hungary, Russia and Ukraine to be held at the Scripture Union Centre in Alsace, France.

**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. Future plans within the next three years include visits to Hungary to establish a network, France, Netherlands, Romania, Russia, Albania and Spain.

In 2020, attendance will be required at the CCI worldwide summit in Australia.

**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.

Report of the Trustees  
for the Year Ended 31 December 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Following the recent death of a trustee, the remaining trustees will be seeking a replacement.

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 24 October 2019 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 the Christian Youth Enterprises (the Trust) for the year ended 31 December 2018.

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,  
FIPA, DChA, FRSA  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

24 October 2019

Statement of Financial Activities  
for the Year Ended 31 December 2018

		31.12.18 Unrestricted fund £	31.12.17 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		28,145	28,712
Charitable activities			
Charitable		20,379	10,450
		<hr/>	<hr/>
Total		48,524	39,162
 EXPENDITURE ON			
Charitable activities			
Charitable		37,475	38,184
		<hr/>	<hr/>
NET INCOME		11,049	978
 RECONCILIATION OF FUNDS			
Total funds brought forward		19,827	18,849
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>30,876</u>	<u>19,827</u>

The notes form part of these financial statements

Balance Sheet  
At 31 December 2018

	Notes	31.12.18 Unrestricted fund £	31.12.17 Total funds £
CURRENT ASSETS			
Cash at bank		31,476	20,427
CREDITORS			
Amounts falling due within one year	4	(600)	(600)
NET CURRENT ASSETS		<u>30,876</u>	<u>19,827</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,876	19,827
NET ASSETS		<u><u>30,876</u></u>	<u><u>19,827</u></u>
FUNDS	5		
Unrestricted funds		<u>30,876</u>	<u>19,827</u>
TOTAL FUNDS		<u><u>30,876</u></u>	<u><u>19,827</u></u>

The financial statements were approved by the Board of Trustees on 24 October 2019 and were signed on its behalf by:

R Smith -Trustee

Notes to the Financial Statements  
for the Year Ended 31 December 2018

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 2015)', 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018

## 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	28,712
Charitable activities	
Charitable	10,450
	<hr/>
Total	39,162
 EXPENDITURE ON	
Charitable activities	
Charitable	38,184
	<hr/>
Total	38,184
	<hr/>
NET INCOME	978
 RECONCILIATION OF FUNDS	
Total funds brought forward	18,849
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>19,827</u>

## 4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Other creditors	600	600
	<hr/>	<hr/>

## 5. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	19,827	11,049	30,876
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>19,827</u>	<u>11,049</u>	<u>30,876</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018

## 5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,524	(37,475)	11,049
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>48,524</u>	<u>(37,475)</u>	<u>11,049</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	18,849	978	19,827
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>18,849</u>	<u>978</u>	<u>19,827</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,162	(38,184)	978
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,162</u>	<u>(38,184)</u>	<u>978</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	18,849	12,027	30,876
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>18,849</u>	<u>12,027</u>	<u>30,876</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018

## 5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,686	(75,659)	12,027
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	87,686	(75,659)	12,027
	<hr/>	<hr/>	<hr/>

## 6. 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. In 2018, online donations to the bursary fund totalling £1,522 were raised by CYESC and paid over to CYE. CYE paid £10,174 to CYESC to cover all or part of the cost of 133 disadvantaged young people attending events and courses.

## 7. INDEPENDENT EXAMINER'S REMUNERATION

	2018 £	2017 £
Independent Examiner's remuneration	600	600
	<hr/>	<hr/>