

REGISTERED COMPANY NUMBER: 03726889 (England and Wales)
REGISTERED CHARITY NUMBER: 1075626

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
Christian Youth Ministries

Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

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for the Year Ended 31 August 2024

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Christian Youth Ministries

Report of the Trustees for the Year Ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. 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

Objectives and aims

CYM is a small independent Charity with a great reputation for delivering evangelical Christian youth work in Ipswich and the surrounding areas.

Our vision statement has two aims: *Investing in Generations - Inspired by Jesus* and our Mission is to *bring wholeness through Safe Spaces*. We did this within our two main activities, our camp and day activities based at Vauxhall Farm, Great Wenham, and within our network of Chaplains across schools in Ipswich.

Significant activities

Residential Ministry & Programme

During 2023-24, we have continued to expand our activities at the Vauxhall Christian Trust site. This growth includes increased residential bookings and the development of day provisions to support a home-schooled group. We aim to further develop these day opportunities in the coming year to extend activities beyond the core residential season. To support this increased activity, we have expanded our staff team, which, while adding cost pressures, is essential for enhancing our mission opportunities. We are grateful for our strong partnership with Vauxhall Christian Trust, which plays a crucial role in fulfilling our mission.

Chaplaincy

This year marks the eighth year of our Chaplaincy in schools. CYM currently has Chaplains available to 15 school sites across Suffolk, and our CEO also serves as a Chaplain at the local Children's Hospice. We have partnered with local churches to develop a new Chaplaincy role at East Bergholt Academy this year. In the coming year, we are eager to invest in and expand our Chaplaincy roles. Most Chaplains are now funded by schools and the service is provided under a service level agreement.

Supporting the Local Church and Mission

Residential Weekends

Residential Weekends have always been an effective platform for discipleship and building community among young people across Ipswich. This year, we hosted several weekends at the Vauxhall site in partnership with Bury Christian Youth and Kintsugi Hope.

Dwell

Dwell is our programme designed to support those in children's and youth ministry in local churches. It is our way of saying thank you, acknowledging their efforts, and ensuring they know they are not alone. We hosted a stripped-back weekend retreat and other events throughout the year.

The Gathering

In collaboration with local churches, we facilitate a Christian worship event for young people (school years 7-13) across Ipswich and beyond. This has had regular attendance of approximately 100 local young people, as well as their youth workers.

Church Links

Our connections with local churches remain crucial to CYM. Opportunities to participate in church services have increased significantly after the post-COVID-19 period of online meetings. It is always a pleasure to

Christian Youth Ministries

Report of the Trustees for the Year Ended 31 August 2024

share CYM's work and engage with supporters. CYM's publicity and communications continue to be well-received by our supporters. In addition to traditional prayer letters and magazines, digital media plays an important role in raising the profile of our work.

CYM is a 'people organisation' and could not exist without the dedication, skills, and enthusiasm of our staff, students, and large bank of volunteers who willingly give their time to help CYM achieve its objectives. The Trustees are grateful for all the work and time given by these individuals, often at great personal cost.

Training

CYM has a strong history of investing in students and individuals on gap years. In the coming year, we will have a student involved in Sports Ministry working with us and intend to relaunch a new look Gap Year opportunity.

Conclusion

The Trustees are excited about the continued growth and evolution of CYM's work. Our positive working relationship with Vauxhall Christian Trust has opened many exciting opportunities. While we are budgeting for an operating loss in the initial years of establishing our offer to schools, we remain confident that we will eventually secure a core market share of regular schools, and day activities enabling this work to grow.

We are also keen to expand our Chaplaincy network with additional posts and involvement in more schools. Investing in this area of work remains a priority.

We are grateful for the commitment of our Trustee Team, the hard work of our staff and volunteers, and the generosity of local churches and individual supporters. The continued support of all our partners is vital as we continue 'Shining the Light' by maintaining a positive and passionate Christian presence in the lives of children and young people in the Ipswich area.

FINANCIAL REVIEW

Reserves policy

At 31st August 2024, CYM's unrestricted funds amounted to £257,613 (2023: £308,447).

The Trustees aim to build the working capital reserves up to a level representing about six months of the financial commitments of the organisation.

CYM principally hold reserves to:

- Protect the continuity of CYM's work against uncertain future income streams.
- Provide the capital needed to finance investment in operations.
- Provide funds to replace assets.
- Cover specific liabilities and identifiable risks.
- Respond to unexpected opportunities that can further our mission.
- Meet contractual obligations.

The trustees have set designated funds at £130,000, this figure covers 1.2 wte unfunded staff posts funded for 2 years, plus six months of the financial commitments of the organisation.

Chaplaincy - Chantry role shortfall funded for 2 Years to Aug26	£10,000
Vauxhall Programme 2 nd paid worker funded for 2 years to Aug26	£60,000
6 Months staff salaries (not including the two roles above or funded chaplaincy staff covered by designated reserves)	£60,000
Fixed Asset Value	£37,604

As of 31 August 2024, the level of Unrestricted Reserves (defined as total general unrestricted funds (£257,613), less tangible assets (£37,604) and excluding designated funds (£130,000)) stands at £90,009.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and Finance

The Charity is governed by its deed of trust and constitutes a Limited Company under the Companies Act 2006. The Trustees prioritise robust policies and good practices, particularly in Child Protection and Health and Safety. Regular training sessions are held to ensure staff and volunteers are aware of and follow best practices. During the year, policies have been updated and approved by the Trustees.

Recruitment and Appointment of New Trustees

The appointment of Trustees rests with the Trustees as a body. They seek to find individuals to join as Trustees when the need arises and endeavour to nominate persons with appropriate skills who also uphold the Christian faith, which is central to the Charity's objectives and purpose. Prospective candidates are invited to attend Trustees Meetings to gain an understanding of their role as a Trustee, the objectives and activities of the Charity, and to allow established Trustees to assess the candidate.

Christian Youth Ministries

Report of the Trustees for the Year Ended 31 August 2024

Organisational Structure

The Trustees administer the Charity and meet every three months to review its operation, financial position, and future developments to ensure the Charity's objectives are being fulfilled.

Risk Management

The Trustees have reviewed and updated the Risk Register, covering operational, financial, and environmental risks. Our risk management strategy involves reviewing and assessing the risks the charity may face and establishing procedures to mitigate these risks and minimize their impact.

The Trustees express their gratitude to supporters and volunteers for their contributions to CYM's work.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03726889 (England and Wales)

Registered Charity number

1075626

Registered office

Vauxhall Christian Trust Campsite
Great Wenham
Essex
CO7 6QQ

Trustees

G Abbott (Chair)
Mrs M Stone
M Levett
T Clee
C Ginn
E Abernethy – appointed 18/1/24
C Knight – appointed 18/1/24

Independent Examiner

S D Sturman FCCA
Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Approved by order of the board of trustees on10.04.2025..... and signed on its behalf by:



.....
G Abbott - Trustee

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

Independent examiner's report to the trustees of Christian Youth Ministries ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

S D Sturman FCCA

Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Date:

Christian Youth Ministries

Statement of Financial Activities
for the Year Ended 31 August 2024

				Year Ended	
	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		222,722	-	222,722	222,236
Charitable activities					
general		-	-	-	-
Other trading activities	2	69,494	-	69,494	62,290
Investment income	3	219	-	219	475
Total		<u>292,435</u>	<u>-</u>	<u>292,435</u>	<u>285,001</u>
EXPENDITURE ON					
Raising funds	4	1,110	-	1,110	1,080
Charitable activities					
general		<u>342,158</u>	<u>-</u>	<u>342,158</u>	<u>307,340</u>
Total		<u>343,268</u>	<u>-</u>	<u>343,268</u>	<u>308,420</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		(50,833)	-	(50,833)	(23,419)
TRANSFER OF FUNDS		3,891	(3,891)	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		304,555	3,891	308,446	331,865
TOTAL FUNDS CARRIED FORWARD		<u>257,613</u>	<u>-</u>	<u>257,613</u>	<u>308,446</u>

The notes form part of these financial statements

Christian Youth Ministries

Balance Sheet
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	8	34,875	-	34,875	37,604
CURRENT ASSETS					
Debtors	9	70,877	-	70,877	80,037
Stock		375	-	375	-
Cash at bank and in hand		255,594	-	255,594	236,477
		<u>361,721</u>	<u>-</u>	<u>361,721</u>	<u>316,514</u>
CREDITORS					
Amounts falling due within one year	10	(104,108)	-	(104,108)	(45,671)
		<u>257,613</u>	<u>-</u>	<u>257,613</u>	<u>270,843</u>
NET CURRENT ASSETS					
		<u>257,613</u>	<u>-</u>	<u>257,613</u>	<u>270,843</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>253,722</u>	<u>-</u>	<u>257,613</u>	<u>308,447</u>
NET ASSETS					
		<u>253,722</u>	<u>-</u>	<u>257,613</u>	<u>308,447</u>
FUNDS					
Unrestricted funds	11			257,613	304,556
Restricted funds				-	3,891
TOTAL FUNDS				<u>257,613</u>	<u>308,447</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Christian Youth Ministries

Balance Sheet - continued
31 August 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on

10.06.2025 and were signed on its behalf by:



.....
G Abbott - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets

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

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:

Long leasehold - 10% Straight Line

Equipment - 20% 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 net income/(expenditure) for the year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Other income	3,047	16,884
Sales - charitable activities	66,447	45,406
	<hr/>	<hr/>
	69,494	62,290
	<hr/>	<hr/>

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Interest receivable	219	475
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

4. RAISING FUNDS

Raising donations and legacies

	31.8.24	31.8.23
	£	£
Support costs	1,110	1,080
	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.24	31.8.23
	£	£
Depreciation - owned assets	8,423	7,475
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the period ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the period ended 31 August 2023.

7. STAFF COSTS

	31.8.24	31.8.23
	£	£
Wages and salaries	245,901	216,143
Other pension costs	21,211	16,860
	<u> </u>	<u> </u>
	267,112	233,003
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

7. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
Employees	11	11
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computers £	Totals £
COST				
At 1 September 2023	21,588	26,576	-	49,563
Additions	-	3,927	1,768	5,684
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2024	21,588	30,503	1,768	55,247
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 September 2023	2,160	8,400	-	11,959
Charge for year	2,160	6,101	163	8,423
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2024	4,320	14,501	163	20,372
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 August 2024	17,268	16,002	1,605	34,875
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2023	19,428	18,176	-	37,604
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade debtors	560	1,622
Prepayments	70,317	78,415
	<u> </u>	<u> </u>
	70,877	80,037
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade creditors	-	323
Social security and other taxes	4,307	1
Amounts received in advance	98,691	44,267
Accruals and deferred income	1,110	1,080
	<u>104,108</u>	<u>45,671</u>

11. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	304,555	(176,942)	127,613
Chaplaincy fund	-	10,000	10,000
Vauxhall programme fund	-	60,000	60,000
Staff salaries fund	-	60,000	60,000
Restricted funds			
Restricted	3,891	(3,891)	-
TOTAL FUNDS	<u>308,446</u>	<u>(50,833)</u>	<u>257,613</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	292,435	(343,268)	(50,833)
TOTAL FUNDS	<u>282,435</u>	<u>(343,268)</u>	<u>(50,833)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	328,528	(23,972)	304,556
Restricted funds			
Restricted	3,891	-	3,891
TOTAL FUNDS	<u>332,419</u>	<u>(23,972)</u>	<u>308,447</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	285,001	(308,420)	-	(23,419)
Restricted funds				
Restricted	-	-	-	-
TOTAL FUNDS	<u>285,001</u>	<u>(308,420)</u>	<u>-</u>	<u>(23,419)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

13. RESTRICTED RESERVE

The restricted reserves relates to monies donation specifically to be spent on the New Residential Programme and the School Chaplaincy Project.

Christian Youth Ministries

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	209,703	210,932
Gift aid	13,019	11,304
	<hr/>	<hr/>
	222,722	222,236
Other trading activities		
Other income	3,047	16,884
Sales - charitable activities	66,447	45,406
	<hr/>	<hr/>
	69,447	62,290
Investment income		
Interest receivable	219	475
	<hr/>	<hr/>
Total incoming resources	292,435	285,001
EXPENDITURE		
Charitable activities		
Wages	245,901	216,143
Pensions	21,211	16,860
Telephone	720	20
Postage and stationery	5,893	1,146
Publications and materials	7,404	5,320
CYM centre costs	12,983	6,703
Other event costs	25,702	34,321
Carried forward	319,814	280,513

This page does not form part of the statutory financial statements

Christian Youth Ministries

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
Charitable activities		
Brought forward	319,814	280,513
Staff expenses	5,037	5,848
Training and conferences	3,854	5,080
Sundry costs	2,159	1,166
Relocation costs	-	6,117
Depreciation of tangible fixed assets	8,423	8,028
	339,287	306,752
Support costs		
Management		
Independent examination	1,110	1,080
Insurance	2,851	1,141
	3,961	2,221
Finance		
Bank charges	20	-
Total resources expended	343,268	308,973
Net (expenditure)/income before gains and losses	(50,833)	(23,972)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	-	-
Net (expenditure)/income	(50,833)	(23,972)

This page does not form part of the statutory financial statements