

CHECKPOINT CHRISTIAN YOUTH TRUST

England & Wales · Charity number 1105112

Details

Status Registered

Legal form Other

Registered 2004-07-26

Register [View on the Charity Commission register](#)

Contact

Address Fairacre
Canon Pyon
Hereford
HR4 8PL

Phone 01568613740

Email mark@checkpoint.org.uk

Website www.checkpoint.org.uk

Activities

Objects: A. TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO PARTICULARLY AMONGST CHILDREN AND YOUNG PEOPLE IN THE SCHOOLS, COLLEGES, OTHER EDUCATIONAL ESTABLISHMENTS, CHURCHES AND CHRISTIAN ORGANISATIONS IN HEREFORDSHIRE AND ELSEWHERE AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT. TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES IN THE SAID LOCALITY AND ELSEWHERE AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

Activities: Working in schools in Herefordshire and Surrounding areas

Classification

- **How:** Provides Human Resources
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

Geography

- **Area of benefit:** HEREFORDSHIRE AND ELSEWHERE
- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£40,397	£43,357	-	-
2024-12-31	£45,393	£42,281	-	-
2023-12-31	£39,873	£41,285	-	-
2022-12-31	£49,644	£32,243	-	-
2021-12-31	£25,303	£30,437	-	-
2020-12-31	£28,771	£29,502	-	-

Trustees

Name	Role	Appointed
ROGER JOHN WIEBKIN	Chair	2011-07-20
Bethany Sarah Helen Stark		2025-02-13
LORNA RUTH		
MARK ROBERTS		2025-02-13
Richard John Mansell		2017-02-02
Rosemary Jane Parsonage		2025-03-13
Sharon Roberts		2025-02-13
Tirzah Jones		2014-06-05

CHECKPOINT CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1105112

Accounts

Registered Charity Number: 1105112

CHECKPOINT CHRISTIAN YOUTH TRUST

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

CHECKPOINT CHRISTIAN YOUTH TRUST

CONTENTS

	Page
Reference and administrative information	1
Trustees' Report	2 – 3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

CHECKPOINT CHRISTIAN YOUTH TRUST

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Roger John Wiebkin
Richard John Mansell
Tirzah Jones
Lorna Ruth
Mark Roberts
Sharon Roberts
Beth Stark
Rosemary Parsonage

Registered Charity Number

1105112

Principal Office

Fairacre
Canon Pyon
Hereford
HR4 8PL

Independent Examiner

Bowdon Accounting Services
Bartle House
Oxford Court
Manchester
M2 3WQ

CHECKPOINT CHRISTIAN YOUTH TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "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) (effective 1 January 2019).

OBJECTS

The principal objects contained in this declaration are:

- To advance the Christian faith particularly amongst children and young people in schools, colleges, other educational establishments, churches and Christian organisations in Herefordshire and elsewhere
- To advance education in accordance with Christian principles in the said locality and elsewhere

ORGANISATION

The charity is governed by a declaration of trust dated 12 July 2004 (as amended on 20 October 2022).

REVIEW OF THE PERIOD AND FUTURE PROSPECTS

In 2025, Checkpoint Youth Trust continued to build on the momentum of its twentieth anniversary year, strengthening its presence in schools across Herefordshire and Shropshire. In Herefordshire, Hannah Kelsall, appointed in May 2024, has now firmly established herself as Schools' Worker. Supported by Peter Dennis and the wider team, she has brought creativity and energy to collective worship sessions, Spotlight after-school clubs, and RE lessons. By the end of the year, her work was reaching nineteen schools, reflecting both her commitment and the growing openness of schools to Checkpoint's ministry.

In Shropshire, Steven Jones has continued to lead the work with dedication, delivering assemblies, RE lessons, and after-school clubs in eight primary schools and one secondary school. His background as a Higher Level Teaching Assistant has proved invaluable in developing relationships and ensuring the work remains relevant and engaging. The guidance of CheckPoint's founder and first Schools' Worker, Peter, has provided stability and encouragement to Hannah and Steven, enabling the charity to serve schools with consistency and creativity.

The Trustees remain deeply grateful for the faithful support of individuals and churches, who are kept informed through prayer letters and newsletters. This support is vital to sustaining the charity's mission and enabling its workers to serve schools free of charge. Looking ahead, the Trustees are encouraged by the growing interest from schools and see opportunities to expand the reach of Checkpoint's work further in both Herefordshire and Shropshire. With continued prayer, financial giving, and volunteer support, the charity is well placed to deepen its partnerships with schools and explore new creative ways of sharing the Christian message in 2026 and beyond.

The reserves of the charity were £17,835 (2024: £21,395) at the end of the period. The trustees regularly review the level of reserves held by the charity and are satisfied that they are appropriate to its current circumstances.

CHECKPOINT CHRISTIAN YOUTH TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees should:

- Select suitable accounting policies and apply them consistently
- Make judgements that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence

The trustees are responsible for keeping proper accounting records which 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 requirements of the Charities Act 2011. 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.

09/06/2026

This report has been approved by the Board of Trustees on

Signed on behalf of the Trustees:



Roger John Wiebkin
Chair

CHECKPOINT CHRISTIAN YOUTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies		40,280	-	40,280	45,188
Investments		117	-	117	205
Total income		40,397	-	40,397	45,393
Expenditure on:					
Charitable activities	2	43,357	-	43,357	41,681
Governance costs	2	600	-	600	600
Total expenditure		43,957	-	43,957	42,281
Net Income for the year		(3,560)	-	(3,560)	3,111
Reconciliation of funds:					
Total funds brought forward		21,395	-	21,395	18,284
Total funds carried forward		17,835	-	17,835	21,395

The notes form part of these financial statements

CHECKPOINT CHRISTIAN YOUTH TRUST

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Current Assets			
Debtors	5	2,593	923
Cash at bank and in hand		16,567	21,096
		<u>19,160</u>	<u>22,018</u>
Creditors: Amounts falling due within on year	6	<u>(1,325)</u>	<u>(622)</u>
Net current assets		<u>17,835</u>	<u>21,396</u>
Total assets less current liabilities		<u>17,835</u>	<u>21,396</u>
Funds			
Unrestricted Funds	7	17,835	21,395
Restricted Funds	7	-	-
Total funds		<u>17,835</u>	<u>21,395</u>

09/06/2026

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on their behalf by :



.....
Roger John Wiebkin
Chair

The notes form part of these financial statements

1 Accounting Policies

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP FRS 102), as issued by the Charity Commission.

Cash flow statement

The Management Committee has taken advantage of the exemption available under Financial Reporting Standard 1 (Revised 1996) from preparing a cash flow statement, on the grounds that the charity qualifies as small.

Fund accounting

Unrestricted funds are funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds that have been earmarked by the Management Committee for particular purposes. While designated for specific uses, these funds remain under the control of the trustees and can be reallocated.

Restricted funds are funds subject to specific conditions imposed by the donor or arising from the terms of a particular appeal. They may only be used for the purposes specified by the donor or appeal terms.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is entitled to the income, receipt is probable, and the amount can be measured with reasonable accuracy.

The following specific policies apply to particular categories of income:

Voluntary income — includes grants, donations, and gifts, and is recognised in full in the SoFA when receivable. Grants that are not subject to specific performance conditions are recognised when the charity becomes unconditionally entitled to the income.

Donated services and facilities — are recognised at their estimated value to the charity, where this can be measured reliably. The value of services provided by volunteers is not included in these financial statements due to the difficulty in quantifying this contribution.

Investment income — is recognised when receivable.

Income from charitable activities — is recognised when earned. This includes grants and contracts for services where income is recognised as the charity earns the right to consideration through performance of specific activities or delivery of services.

1 Accounting Policies (continued)

Resources expended

Expenditure is recognised on an accrual basis when a liability is incurred. It includes any VAT that is not recoverable, which is reported as part of the related expenditure category.

The principal categories of expenditure are:

Charitable activities – these are the costs directly related to the provision of the charity's services and activities for its beneficiaries. This includes both direct costs and an appropriate share of support and overhead costs necessary to deliver the activities.

Governance costs – these include the costs associated with the governance of the charity and compliance with constitutional and statutory requirements. They typically include audit or independent examination fees and costs relating to strategic oversight and trustee meetings.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are accounted for in the period to which they relate.

Fixed assets

The charity had no tangible or intangible fixed assets at the year end. No capital additions were made during the year, and no disposals or depreciation charges arose (2025: £nil; 2024: £nil).

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. These investments typically have a maturity of three months or less from the date of acquisition or from the opening of the deposit or similar account.

CHECKPOINT CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2 Resources expended

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Charitable expenditure				
Salaries (incl pensions) (Note 4)	30,796	-	30,796	29,411
Travel	7,696	-	7,696	7,041
Property rent	1,260	-	1,260	1,260
Software	1,025	-	1,025	627
Insurance	324	-	324	312
Administration fees	1,301	-	1,301	1,368
Books and other materials	400	-	400	415
Advertising	-	-	-	529
Travel - trustee	333	-	333	448
Telephone	132	-	132	-
Postage and stationery	90	-	90	270
	<u>43,357</u>	<u>-</u>	<u>43,357</u>	<u>41,681</u>

Governance costs

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	2024 £
Independent examiner's fee	600	-	600	600
	<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>

3 Taxation

As a registered charity, the Trust is generally exempt from Income Tax, Corporation Tax and Capital Gains Tax.

4 Employee information

	2025 £	2024 £
Wages and salaries	30,357	29,022
Pension contributions	439	389
	<u>30,796</u>	<u>29,411</u>
	No.	No.
Average number of full-time equivalent employees	<u>2</u>	<u>2</u>

CHECKPOINT CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

5 Debtors

	2025 £	2024 £
Gift Aid receivable	<u>2,593</u>	<u>923</u>

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Independent examiner fee payable	600	600
PAYE, NIC and pension payable	<u>725</u>	<u>22</u>
	<u>1,325</u>	<u>622</u>

7 Analysis of funds

	Balance at 01 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General funds	<u>21,395</u>	<u>40,397</u>	<u>(43,957)</u>	<u>17,835</u>

8 Independent examiner's fees

The independent examiner's remuneration amounts to an independent examiner's fee of £600 (2024 - £600)

9 Trustee's remuneration and expenses

During the year, three trustees were reimbursed for expenses or had expenses paid on their behalf in connection with their roles as trustees.

- The total amount reimbursed or paid to trustees was £2,114 (2024: £723)

- The total amount received from trustees was £1,090 (2024: £560)

No trustees received any remuneration or other benefits for their role as trustees during the year (2024: £nil). No trustee had any personal interest in contracts or transactions entered into by the charity during the year.

10 Transactions involving a staff member

During the year, operational transactions were recorded in the name of an employee of the charity responsible for managing funds related to church activities.

CHECKPOINT CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1105112

Accounts

Registered Charity Number: 1105112

CHECKPOINT CHRISTIAN YOUTH TRUST

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

CHECKPOINT CHRISTIAN YOUTH TRUST

CONTENTS

	Page
Reference and administrative information	1
Trustees' Report	2 – 3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

CHECKPOINT CHRISTIAN YOUTH TRUST

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Roger John Wiebkin Richard John Mansell Tirzah Jones Lorna Ruth Mark Roberts Sharon Roberts Beth Stark Rosemary Parsonage
Registered Charity Number	1105112
Principal Office	Fairacre Canon Pyon Hereford HR4 8PL
Independent Examiner	Bowdon Accounting Services Bartle House Oxford Court Manchester M2 3WQ

CHECKPOINT CHRISTIAN YOUTH TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 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).

OBJECTS

The principal objects contained in this declaration are:

- To advance the Christian faith particularly amongst children and young people in schools, colleges, other educational establishments, churches and Christian organisations in Herefordshire and elsewhere
- To advance education in accordance with Christian principles in the said locality and elsewhere

ORGANISATION

The charity is governed by a declaration of trust dated 12 July 2004 (as amended on 20 October 2022).

REVIEW OF THE PERIOD AND FUTURE PROSPECTS

In May 2024, Hannah Kelsall was appointed as Checkpoint's Schools' Worker for Herefordshire. A Commissioning Service was held at Leominster Baptist Church with four local pastors participating. The event also marked Checkpoint's 20th anniversary, and Peter Dennis, the charity's founder, shared a moving reflection on its journey. It was encouraging to have all four of Checkpoint's workers (Peter, Joe, Steven, and Hannah) present to celebrate this milestone.

Supported by Peter Dennis and others, Hannah quickly settled into her new role, bringing her own insights and creativity to collective worship sessions, Spotlight after-school clubs and RE lessons. By the end of the year, her work had expanded to 19 schools across Herefordshire.

In Shropshire, Checkpoint's work continued to strengthen, with visits to 8 primary schools and one secondary school. A range of assemblies, after-school clubs and RE lessons were delivered, reflecting growing interest and engagement from schools.

The Trustees remain deeply grateful for the ongoing support of individuals and churches, who are kept informed through prayer letters and newsletters. Such support is integral to the charity's mission and sustainability.

The reserves of the charity were £21,395 (2023: £18,284) at the end of the period. The trustees regularly review the level of reserves held by the charity and are satisfied that they are appropriate to its current circumstances.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees should:

- Select suitable accounting policies and apply them consistently
- Make judgements that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence

The trustees are responsible for keeping proper accounting records which 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 requirements of the Charities Act 2011. 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.

07/25/2025

This report has been approved by the Board of Trustees on

Signed on behalf of the Trustees:



Roger John Wiebkin
Chair

CHECKPOINT CHRISTIAN YOUTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	2024 £	2023 £
Income from:					
Donations and legacies		45,188		45,188	39,692
Investments		205		205	181
Total income		45,393	-	45,393	39,873
Expenditure on:					
Charitable activities	2	41,681		41,681	40,565
Governance costs	2	600		600	720
Total expenditure		42,281	-	42,281	41,285
Net Income for the year		3,111	-	3,111	(1,412)
Reconciliation of funds:					
Total funds brought forward		18,284		18,284	19,696
Total funds carried forward		21,395	-	21,395	18,284

The notes form part of these financial statements

CHECKPOINT CHRISTIAN YOUTH TRUST

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	Total Funds 31-Dec-2024 £	Total Funds 31-Dec-2023 £
Current Assets			
Debtors	5	923	1,559
Cash at bank and in hand		21,096	17,445
		<u>22,018</u>	<u>19,004</u>
Creditors: Amounts falling due within on year	6	<u>(622)</u>	<u>(720)</u>
Net current assets		<u>21,396</u>	<u>18,284</u>
Total assets less current liabilities		<u>21,396</u>	<u>18,284</u>
Funds			
Unrestricted Funds	7	21,395	18,284
Restricted Funds	7	-	-
Total funds		<u>21,395</u>	<u>18,284</u>

07/25/2025

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on their behalf by :



.....
Roger John Wiebkin
Chair

The notes form part of these financial statements

1 Accounting Policies

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP FRS 102), as issued by the Charity Commission.

Cash flow statement

The Management Committee has taken advantage of the exemption available under Financial Reporting Standard 1 (Revised 1996) from preparing a cash flow statement, on the grounds that the charity qualifies as small.

Fund accounting

Unrestricted funds are funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds that have been earmarked by the Management Committee for particular purposes. While designated for specific uses, these funds remain under the control of the trustees and can be reallocated.

Restricted funds are funds subject to specific conditions imposed by the donor or arising from the terms of a particular appeal. They may only be used for the purposes specified by the donor or appeal terms.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is entitled to the income, receipt is probable, and the amount can be measured with reasonable accuracy.

The following specific policies apply to particular categories of income:

Voluntary income — includes grants, donations, and gifts, and is recognised in full in the SoFA when receivable. Grants that are not subject to specific performance conditions are recognised when the charity becomes unconditionally entitled to the income.

Donated services and facilities — are recognised at their estimated value to the charity, where this can be measured reliably. The value of services provided by volunteers is not included in these financial statements due to the difficulty in quantifying this contribution.

Investment income — is recognised when receivable.

Income from charitable activities — is recognised when earned. This includes grants and contracts for services where income is recognised as the charity earns the right to consideration through performance of specific activities or delivery of services.

1 Accounting Policies (continued)

Resources expended

Expenditure is recognised on an accrual basis when a liability is incurred. It includes any VAT that is not recoverable, which is reported as part of the related expenditure category.

The principal categories of expenditure are:

Charitable activities – these are the costs directly related to the provision of the charity’s services and activities for its beneficiaries. This includes both direct costs and an appropriate share of support and overhead costs necessary to deliver the activities.

Governance costs – these include the costs associated with the governance of the charity and compliance with constitutional and statutory requirements. They typically include audit or independent examination fees and costs relating to strategic oversight and trustee meetings.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are accounted for in the period to which they relate.

Fixed assets

The charity had no tangible or intangible fixed assets at the year end. No capital additions were made during the year, and no disposals or depreciation charges arose (2024: £nil; 2024: £nil).

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. These investments typically have a maturity of three months or less from the date of acquisition or from the opening of the deposit or similar account.

CHECKPOINT CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2 Resources expended

	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	2024	2023
	£	£	£	£
Charitable expenditure				
Salaries (incl pensions) (Note 4)	29,411	-	29,411	31,102
Travel - other	3,892	-	3,892	2,334
Property rent	1,260	-	1,260	1,570
Software	627	-	627	1,140
Insurance	312	-	312	285
Administration fees	1,368	-	1,368	870
Books and other materials	415	-	415	376
Advertising	529	-	529	120
Travel - trustee	448	-	448	231
Steven Jones	3,150	-	3,150	2,357
Postage and stationery	270	-	270	180
	<u>41,681</u>	<u>-</u>	<u>41,681</u>	<u>40,565</u>
Governance costs				
			2024	2023
			£	£
Independent examiner's fee	600	-	600	720

3 Taxation

As a registered charity, the Trust is generally exempt from Income Tax, Corporation Tax and Capital Gains Tax.

4 Employee information

	2024	2023
	£	£
Wages and salaries	29,022	30,565
Social Security costs	-	-
Pension contributions	389	537
	<u>29,411</u>	<u>31,102</u>
	No.	No.
Average number of full-time equivalent employees	<u>2</u>	<u>2</u>

CHECKPOINT CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5 Debtors

	2024	2023
	£	£
Income tax recoverable	923	1,559

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Independent examiner fee payable	600	720
NIC Payable	22	-
	622	720

7 Analysis of funds

	Balance at 01 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds				
General funds	18,284	45,393	(42,281)	21,395

8 Independent examiner's fees

The independent examiner's remuneration amounts to an independent examiner's fee of £600 (2023 - £720)

9 Trustee's remuneration and expenses

During the year, the charity reimbursed the following trustees for expenses incurred on behalf of the church:

- Tirzah Jones, trustee, was reimbursed £448 (2023: £231) for travel and ministry-related expenses.
- Roger Wiebkin, trustee, was reimbursed £275 (2023: £Nil) for travel and ministry-related expenses. In addition, receipts totalling £560 were collected and passed through by the trustee on behalf of the charity.

No trustees received any remuneration or other benefits for their role as trustees during the year (2023: £nil). No trustee had any personal interest in contracts or transactions entered into by the charity during the year.

10 Transactions involving a staff member

During the year, operational transactions were recorded in the name of an employee of the charity responsible for managing funds related to church activities.

Registered Charity Number: 1105112

CHECKPOINT CHRISTIAN YOUTH TRUST

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

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CONTENTS

	Page
Reference and administrative information	1
Trustees' Report	2 – 3
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Notes to the financial statements	6 - 9

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Registered Charity Number	1105112
Principal Office	Fairacre Canon Pyon Hereford HR4 8PL
Independent Examiner	Bowdon Accounting Services Bartle House Oxford Court Manchester M2 3WQ

CHECKPOINT CHRISTIAN YOUTH TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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The principal objects contained in this declaration are:

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- To advance education in accordance with Christian principles in the said locality and elsewhere

ORGANISATION

The charity is governed by a declaration of trust dated 12 July 2004 (as amended on 20 October 2022).

REVIEW OF THE PERIOD AND FUTURE PROSPECTS

In May 2024, Hannah Kelsall was appointed as Checkpoint's Schools' Worker for Herefordshire. A Commissioning Service was held at Leominster Baptist Church with four local pastors participating. The event also marked Checkpoint's 20th anniversary, and Peter Dennis, the charity's founder, shared a moving reflection on its journey. It was encouraging to have all four of Checkpoint's workers (Peter, Joe, Steven, and Hannah) present to celebrate this milestone.

Supported by Peter Dennis and others, Hannah quickly settled into her new role, bringing her own insights and creativity to collective worship sessions, Spotlight after-school clubs and RE lessons. By the end of the year, her work had expanded to 19 schools across Herefordshire.

In Shropshire, Checkpoint's work continued to strengthen, with visits to 8 primary schools and one secondary school. A range of assemblies, after-school clubs and RE lessons were delivered, reflecting growing interest and engagement from schools.

The Trustees remain deeply grateful for the ongoing support of individuals and churches, who are kept informed through prayer letters and newsletters. Such support is integral to the charity's mission and sustainability.

The reserves of the charity were £21,395 (2023: £18,284) at the end of the period. The trustees regularly review the level of reserves held by the charity and are satisfied that they are appropriate to its current circumstances.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees should:

- Select suitable accounting policies and apply them consistently
- Make judgements that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence

The trustees are responsible for keeping proper accounting records which 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 requirements of the Charities Act 2011. 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.

07/25/2025

This report has been approved by the Board of Trustees on

Signed on behalf of the Trustees:



Roger John Wiebkin
Chair

CHECKPOINT CHRISTIAN YOUTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	2024 £	2023 £
Income from:					
Donations and legacies		45,188		45,188	39,692
Investments		205		205	181
Total income		45,393	-	45,393	39,873
Expenditure on:					
Charitable activities	2	41,681		41,681	40,565
Governance costs	2	600		600	720
Total expenditure		42,281	-	42,281	41,285
Net Income for the year		3,111	-	3,111	(1,412)
Reconciliation of funds:					
Total funds brought forward		18,284		18,284	19,696
Total funds carried forward		21,395	-	21,395	18,284

The notes form part of these financial statements

CHECKPOINT CHRISTIAN YOUTH TRUST

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	Total Funds 31-Dec-2024 £	Total Funds 31-Dec-2023 £
Current Assets			
Debtors	5	923	1,559
Cash at bank and in hand		21,096	17,445
		<u>22,018</u>	<u>19,004</u>
Creditors: Amounts falling due within on year	6	<u>(622)</u>	<u>(720)</u>
Net current assets		<u>21,396</u>	<u>18,284</u>
Total assets less current liabilities		<u>21,396</u>	<u>18,284</u>
Funds			
Unrestricted Funds	7	21,395	18,284
Restricted Funds	7	-	-
Total funds		<u>21,395</u>	<u>18,284</u>

07/25/2025

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on their behalf by :



.....
Roger John Wiebkin
Chair

The notes form part of these financial statements

1 Accounting Policies

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP FRS 102), as issued by the Charity Commission.

Cash flow statement

The Management Committee has taken advantage of the exemption available under Financial Reporting Standard 1 (Revised 1996) from preparing a cash flow statement, on the grounds that the charity qualifies as small.

Fund accounting

Unrestricted funds are funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds that have been earmarked by the Management Committee for particular purposes. While designated for specific uses, these funds remain under the control of the trustees and can be reallocated.

Restricted funds are funds subject to specific conditions imposed by the donor or arising from the terms of a particular appeal. They may only be used for the purposes specified by the donor or appeal terms.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is entitled to the income, receipt is probable, and the amount can be measured with reasonable accuracy.

The following specific policies apply to particular categories of income:

Voluntary income — includes grants, donations, and gifts, and is recognised in full in the SoFA when receivable. Grants that are not subject to specific performance conditions are recognised when the charity becomes unconditionally entitled to the income.

Donated services and facilities — are recognised at their estimated value to the charity, where this can be measured reliably. The value of services provided by volunteers is not included in these financial statements due to the difficulty in quantifying this contribution.

Investment income — is recognised when receivable.

Income from charitable activities — is recognised when earned. This includes grants and contracts for services where income is recognised as the charity earns the right to consideration through performance of specific activities or delivery of services.

1 Accounting Policies (continued)

Resources expended

Expenditure is recognised on an accrual basis when a liability is incurred. It includes any VAT that is not recoverable, which is reported as part of the related expenditure category.

The principal categories of expenditure are:

Charitable activities – these are the costs directly related to the provision of the charity’s services and activities for its beneficiaries. This includes both direct costs and an appropriate share of support and overhead costs necessary to deliver the activities.

Governance costs – these include the costs associated with the governance of the charity and compliance with constitutional and statutory requirements. They typically include audit or independent examination fees and costs relating to strategic oversight and trustee meetings.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are accounted for in the period to which they relate.

Fixed assets

The charity had no tangible or intangible fixed assets at the year end. No capital additions were made during the year, and no disposals or depreciation charges arose (2024: £nil; 2024: £nil).

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. These investments typically have a maturity of three months or less from the date of acquisition or from the opening of the deposit or similar account.

CHECKPOINT CHRISTIAN YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2 Resources expended

	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	2024	2023
	£	£	£	£
Charitable expenditure				
Salaries (incl pensions) (Note 4)	29,411	-	29,411	31,102
Travel - other	3,892	-	3,892	2,334
Property rent	1,260	-	1,260	1,570
Software	627	-	627	1,140
Insurance	312	-	312	285
Administration fees	1,368	-	1,368	870
Books and other materials	415	-	415	376
Advertising	529	-	529	120
Travel - trustee	448	-	448	231
Steven Jones	3,150	-	3,150	2,357
Postage and stationery	270	-	270	180
	<u>41,681</u>	<u>-</u>	<u>41,681</u>	<u>40,565</u>
Governance costs				
			2024	2023
			£	£
Independent examiner's fee	600	-	600	720
	<u>600</u>	<u>-</u>	<u>600</u>	<u>720</u>

3 Taxation

As a registered charity, the Trust is generally exempt from Income Tax, Corporation Tax and Capital Gains Tax.

4 Employee information

	2024	2023
	£	£
Wages and salaries	29,022	30,565
Social Security costs	-	-
Pension contributions	389	537
	<u>29,411</u>	<u>31,102</u>
	No.	No.
Average number of full-time equivalent employees	<u>2</u>	<u>2</u>

CHECKPOINT CHRISTIAN YOUTH TRUST**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024****5 Debtors**

	2024 £	2023 £
Income tax recoverable	<u>923</u>	<u>1,559</u>

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Independent examiner fee payable	600	720
NIC Payable	22	-
	<u>622</u>	<u>720</u>

7 Analysis of funds

	Balance at 01 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General funds	<u>18,284</u>	<u>45,393</u>	<u>(42,281)</u>	<u>21,395</u>

8 Independent examiner's fees

The independent examiner's remuneration amounts to an independent examiner's fee of £600 (2023 - £720)

9 Trustee's remuneration and expenses

During the year, the charity reimbursed the following trustees for expenses incurred on behalf of the church:

- Tirzah Jones, trustee, was reimbursed £448 (2023: £231) for travel and ministry-related expenses.
- Roger Wiebkin, trustee, was reimbursed £275 (2023: £Nil) for travel and ministry-related expenses. In addition, receipts totalling £560 were collected and passed through by the trustee on behalf of the charity.

No trustees received any remuneration or other benefits for their role as trustees during the year (2023: £nil). No trustee had any personal interest in contracts or transactions entered into by the charity during the year.

10 Transactions involving a staff member

During the year, operational transactions were recorded in the name of an employee of the charity responsible for managing funds related to church activities.



Section A

Independent Examiner's Report

Report to the trustees	Charity Name CHECKPOINT CHRISTIAN YOUTH TRUST		
On accounts for the year ended	31/12/2024	Charity no (if any)	1105112
Set out on pages	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:		Date:	11/07/2025
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Name: Adeel Sahi

Relevant professional qualification(s) or body (if any): ACCA

Address: Bowdon Accounting Services Ltd
Bartle House, Oxford Court,

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

CHECKPOINT CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1105112

Accounts

**CHECKPOINT CHRISTIAN YOUTH TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
REGISTERED CHARITY NO 1105112**

Skingle Helps & Co
Chartered Accountants
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
INDEX
YEAR ENDED 31 DECEMBER 2023

	Page
Charity information	2
Trustees' report	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 - 8

CHECKPOINT CHRISTIAN YOUTH TRUST**REGISTERED CHARITY NO 1105112****CHARITY INFORMATION****YEAR ENDED 31 DECEMBER 2023****TRUSTEES**

Elizabeth Dakin (from 8 June 2023)
Alison Gaster
Tirzah Jones
Richard Lord (from 2 February 2023)
John Mansell
Lorna Ruth
Roger Wiebkin - Chair

PRINCIPAL OFFICE

Fairacre
Canon Pyon
Herefordshire
HR4 8PL

BANKERS

Lloyds TSB Bank PLC
3 Corn Square
Leominster
Herefordshire
HR6 8LR
Sort code 30-94-99
Account No 1138285

SOLICITORS

Lawson Lewis & Company
37 Brassey Avenue
Hampden Park
Eastbourne
East Sussex
BN22 9QD

ACCOUNTANTS

Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2023

OBJECTS

The principal objects contained in this declaration are:

- (i) to advance the Christian faith particularly amongst children and young people in the schools, colleges, other educational establishments, churches and Christian organisations in Herefordshire and elsewhere
- (ii) to advance education in accordance with Christian principles in the said locality and elsewhere

ORGANISATION

The charity is governed by a declaration of trust dated 12 July 2004.

REVIEW OF THE PERIOD AND FUTURE PROSPECTS

Across Herefordshire, CheckPoint's collective worship times, Spotlight after-school clubs and interactive Bible Explorer RE lessons, led by Joe Whitfield, continued to be enjoyed and appreciated by children and staff in the 18 schools regularly visited.

Joe Whitfield joined CheckPoint in 2011, first as a volunteer, then Assistant Schools' Worker and finally taking on the role of Schools' Worker when, Peter Dennis, the previous Schools' Worker retired. After 13 years, Joe felt it was time to develop his career by seeking employment in a new context and informed the Trustees of his intention to leave his post at May half-term 2024. An extensive recruitment process was begun which concluded in March 2024 and we look forward to the Herefordshire work developing further.

CheckPoint's work in Shropshire continues to grow steadily with new schools requesting visits with a focus on secondary school assemblies and primary school after school clubs and RE lessons.

The Trustees are grateful for the support of individuals & Churches who are kept informed through prayer letters.

The reserves of the charity were £18,284 (2022: £19,696) at the end of the period. The trustees regularly review the level of reserves held by the charity and are satisfied that they are appropriate to its current circumstances.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees should:

- select suitable accounting policies and apply them consistently;
- make judgements that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which 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 requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOR AND ON BEHALF OF THE TRUSTEES

Trustee

12 July 2024

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
CHECKPOINT CHRISTIAN YOUTH TRUST**

REGISTERED CHARITY NO 1105112

I report on the financial statements of the Checkpoint Christian Youth Trust for the year ended 31 December 2023, which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

John Helps BSc ACA
Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

August 2024

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	<i>Notes</i>	2023	2022
		£	£
Income			
Donations		39,692	49,642
Interest received		181	2
		<hr/>	<hr/>
Total income		39,873	49,644
Expenditure			
Charitable expenditure	2	40,565	31,583
Governance costs		720	660
		<hr/>	<hr/>
Total expenditure		41,285	32,243
NET INCOME / (EXPENDITURE) FOR THE YEAR		(1,412)	17,401
BALANCE BROUGHT FORWARD 1 JANUARY		19,696	2,295
		<hr/>	<hr/>
BALANCE CARRIED FORWARD 31 DECEMBER		18,284	19,696
		<hr/>	<hr/>

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of total recognised gains or losses is presented. There were no discontinued activities during the current or preceding period.

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors – income tax recoverable	5	1,559		2,661	
Cash at bank		<u>17,445</u>		<u>17,929</u>	
		19,004		20,590	
CURRENT LIABILITIES					
Accruals and other creditors		<u>(720)</u>		<u>(894)</u>	
NET CURRENT ASSETS			<u>18,284</u>		<u>19,696</u>
UNRESTRICTED FUNDS			<u>18,284</u>		<u>19,696</u>

The financial statements were approved by the trustees on 12 July 2024 and signed on their behalf by:

Trustee

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

- Checkpoint Christian Youth Trust is an unincorporated charity registered in England and Wales. The principal address is Fairacre, Canon Pyon, Herefordshire, HR4 8PL.

- **Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- **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. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

- **Income**

Donations are accounted for when received by the charity. Other income, including income tax recovery is accounted for on an accruals basis.

- **Expenditure**

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Charitable expenditure: Costs in furtherance of the charity’s objects - all expenditure directly related to the objects of the charity.
- (ii) Governance costs: All expenditure to comply with statutory and legal requirements.

- **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are accounted for in the period to which they relate.

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Expenditure

	<i>Charitable expenditure</i>	<i>Governance costs</i>	<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£	£
Salaries (incl pensions) (see note 4)	31,102	-	31,102	25,437
Travel – other	2,334	-	2,334	2,067
Property rent	1,570	-	1,570	1,700
Software	1,140	-	1,140	996
Independent examiner's fee	-	720	720	660
Insurance	285	-	285	240
Administration fees	870	-	870	-
Books and other materials for	376	-	376	369
Advertising	120	-	120	-
Travel - trustee	231	-	231	397
Steven Jones	2,357	-	2,357	-
Postage and stationery	180	-	180	377
	<u>40,565</u>	<u>720</u>	<u>41,285</u>	<u>32,243</u>

3 Taxation

As a registered charity, the Trust is generally exempt from Income Tax, Corporation Tax and Capital Gains Tax.

4 Employee information

	2023	2022
	£	£
Wages and salaries	30,565	24,903
Social Security costs	-	-
Pension contributions	537	534
	<u>31,102</u>	<u>25,437</u>
	No	No
The average number of persons employed during the year was	<u>2</u>	<u>1</u>

Trustees' remuneration

The trustees were paid no remuneration in the period.

Tirzah Jones, was reimbursed expenses of £231 (2022: £397).

CHECKPOINT CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1105112

Accounts

**CHECKPOINT CHRISTIAN YOUTH TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
REGISTERED CHARITY NO 1105112**

Skingle Helps & Co
Chartered Accountants
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
INDEX
YEAR ENDED 31 DECEMBER 2022

	Page
Charity information	2
Trustees' report	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 - 8

CHECKPOINT CHRISTIAN YOUTH TRUST**REGISTERED CHARITY NO 1105112****CHARITY INFORMATION****YEAR ENDED 31 DECEMBER 2022****TRUSTEES**

Elizabeth Dakin (from 8 June 2023)
Alison Gaster
Tirzah Jones
Richard Lord (from 2 February 2023)
John Mansell
Lorna Ruth
Roger Wiebkin - Chair
Timothy Wilson

PRINCIPAL OFFICE

Fairacre
Canon Pyon
Herefordshire
HR4 8PL

BANKERS

Lloyds TSB Bank PLC
3 Corn Square
Leominster
Herefordshire
HR6 8LR
Sort code 30-94-99
Account No 1138285

SOLICITORS

Lawson Lewis & Company
37 Brassey Avenue
Hampden Park
Eastbourne
East Sussex
BN22 9QD

ACCOUNTANTS

Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2022

OBJECTS

The principal objects contained in this declaration are:

- (i) to advance the Christian faith particularly amongst children and young people in the schools, colleges, other educational establishments, churches and Christian organisations in Herefordshire and elsewhere
- (ii) to advance education in accordance with Christian principles in the said locality and elsewhere

ORGANISATION

The charity is governed by a declaration of trust dated 12 July 2004.

REVIEW OF THE PERIOD AND FUTURE PROSPECTS

The most significant development for 2022-23 was the expansion of CheckPoint into Shropshire with the appointment of CheckPoint's second school's worker, Steven Jones. Steven has, in a short space of time, established a small but growing base of schools, delivering RE lessons, assemblies and after school clubs.

CheckPoint's well-established work in Herefordshire continued with school's worker, Joe Whitfield. Joe regularly visits 19 schools, delivering collective worship times, Spotlight after-school clubs and interactive Bible Explorer RE lessons which are appreciated by teachers and pupils alike.

The Trustees continue to be grateful for the support of many individuals and Churches who are kept informed through regular prayer letters. For the first time, a Service of Dedication and Thanksgiving was held at Leominster Baptist Church at which Joe Whitfield and the Trustees gave an update on the work in Herefordshire and introduced Steven Jones who was warmly welcomed, together with his family and supporters from Shropshire.

The reserves of the charity were £19,696 (2021: £2,295) at the end of the period. The trustees regularly review the level of reserves held by the charity and are satisfied that they are appropriate to its current circumstances.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees should:

- select suitable accounting policies and apply them consistently;
- make judgements that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which 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 requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOR AND ON BEHALF OF THE TRUSTEES

Trustee

31st July 2023

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
CHECKPOINT CHRISTIAN YOUTH TRUST**

REGISTERED CHARITY NO 1105112

I report on the financial statements of the Checkpoint Christian Youth Trust for the year ended 31 December 2022, which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

John Helps BSc ACA
Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

August 2023

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	<i>Notes</i>	2022	2021
		£	£
Income			
Donations		49,642	25,302
Interest received		2	1
		<hr/>	<hr/>
Total income		49,644	25,303
Expenditure			
	2		
Charitable expenditure		31,583	29,777
Governance costs		660	660
		<hr/>	<hr/>
Total expenditure		32,243	30,437
NET EXPENDITURE FOR THE YEAR		17,401	(5,134)
BALANCE BROUGHT FORWARD 1 JANUARY		2,295	7,429
		<hr/>	<hr/>
BALANCE CARRIED FORWARD 31 DECEMBER		19,696	2,295
		<hr/> <hr/>	<hr/> <hr/>

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of total recognised gains or losses is presented. There were no discontinued activities during the current or preceding period.

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors – income tax recoverable	5	2,661		1,100	
Cash at bank		<u>17,929</u>		<u>1,855</u>	
		20,590		2,955	
CURRENT LIABILITIES					
Accruals and other creditors		<u>(894)</u>		<u>(660)</u>	
NET CURRENT ASSETS			<u>19,696</u>		<u>2,295</u>
UNRESTRICTED FUNDS			<u>19,696</u>		<u>2,295</u>

The financial statements were approved by the trustees on 31st July 2023
and signed on their behalf by:

Trustee

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

- Checkpoint Christian Youth Trust is an unincorporated charity registered in England and Wales. The principal address is Fairacre, Canon Pyon, Herefordshire, HR4 8PL.

- **Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- **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. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

- **Income**

Donations are accounted for when received by the charity. Other income, including income tax recovery is accounted for on an accruals basis.

- **Expenditure**

Expenditure is accounted for on a payable basis and has been analysed between:

- Charitable expenditure: Costs in furtherance of the charity’s objects - all expenditure directly related to the objects of the charity.
- Governance costs: All expenditure to comply with statutory and legal requirements.

- **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are accounted for in the period to which they relate.

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Expenditure

	<i>Charitable expenditure</i>	<i>Governance costs</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Salaries (incl pensions) (see note 4)	25,437	-	25,437	24,848
Travel – other	2,067	-	2,067	904
Property rent	1,700	-	1,700	1,800
Software	996	-	996	1,202
Independent examiner's fee	-	660	660	660
Insurance	240	-	240	231
Books and other materials	369	-	369	261
Telephone	-	-	-	42
Travel - trustee	397	-	397	60
Training - trustees	-	-	-	300
Postage and stationery	377	-	377	129
	<u>31,583</u>	<u>660</u>	<u>32,243</u>	<u>30,437</u>

3 Taxation

As a registered charity, the Trust is generally exempt from Income Tax, Corporation Tax and Capital Gains Tax.

4 Employee information

	2022	2021
	£	£
Wages and salaries	24,903	24,322
Social Security costs	-	-
Pension contributions	534	526
	<u>25,437</u>	<u>24,848</u>
	No	No
The average number of persons employed during the year was	<u>1</u>	<u>1</u>

Trustees' remuneration

The trustees were paid no remuneration in the period.

Roger Wiebkin, was reimbursed expenses of £Nil (2021: £60).

Tirzah Jones, was reimbursed expenses of £397 (2021: £Nil).

CHECKPOINT CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1105112

Accounts

**CHECKPOINT CHRISTIAN YOUTH TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
REGISTERED CHARITY NO 1105112**

Skingle Helps & Co
Chartered Accountants
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
INDEX
YEAR ENDED 31 DECEMBER 2021

	Page
Charity information	2
Trustees' report	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 - 8

CHECKPOINT CHRISTIAN YOUTH TRUST**REGISTERED CHARITY NO 1105112****CHARITY INFORMATION****YEAR ENDED 31 DECEMBER 2021****TRUSTEES**

Alison Gaster
Tirzah Jones
John Mansell
Ruth Price
Lorna Ruth
Roger Wiebkin - Chair
Timothy Wilson

PRINCIPAL OFFICE

Fairacre
Canon Pyon
Herefordshire
HR4 8PL

BANKERS

Lloyds TSB Bank PLC
3 Corn Square
Leominster
Herefordshire
HR6 8LR
Sort code 30-94-99
Account No 1138285

SOLICITORS

Lawson Lewis & Company
37 Brassey Avenue
Hampden Park
Eastbourne
East Sussex
BN22 9QD

ACCOUNTANTS

Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2021

OBJECTS

The principal objects contained in this declaration are:

- (i) to advance the Christian faith particularly amongst children and young people in the schools, colleges, other educational establishments, churches and Christian organisations in Herefordshire and elsewhere
- (ii) to advance education in accordance with Christian principles in the said locality and elsewhere

ORGANISATION

The charity is governed by a declaration of trust dated 12 July 2004.

REVIEW OF THE PERIOD AND FUTURE PROSPECTS

We continue to be grateful for the support of many individuals and Churches who are kept up to date through the regular prayer letters and information meetings which, over this last year, have been held at Leominster Baptist Church.

CheckPoint regularly goes into 19 different schools doing Collective Worship times, Spotlight after-school clubs, and Old & New Testament Bible Explorer courses. In addition, we had opportunity to do several Bible or Christian - life themed lessons in several schools during the year.

Joe Whitfield has continued to grow the work and has been appreciated by the schools.

The reserves of the charity were £2,295 (2020: £7,429) at the end of the period. The trustees regularly review the level of reserves held by the charity and are satisfied that they are appropriate to its current circumstances.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees should:

- select suitable accounting policies and apply them consistently;
- make judgements that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which 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 requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOR AND ON BEHALF OF THE TRUSTEES

Trustee

August 2022

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
CHECKPOINT CHRISTIAN YOUTH TRUST**

REGISTERED CHARITY NO 1105112

I report on the financial statements of the Checkpoint Christian Youth Trust for the year ended 31 December 2021, which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

John Helps BSc ACA
Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

August 2022

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	<i>Notes</i>	2021	2020
		£	£
Income			
Donations		25,302	28,736
Interest received		1	35
		<hr/>	<hr/>
Total income		25,303	28,771
Expenditure			
Charitable expenditure	2	29,777	28,872
Governance costs		660	630
		<hr/>	<hr/>
Total expenditure		30,437	29,502
NET EXPENDITURE FOR THE YEAR		(5,134)	(731)
BALANCE BROUGHT FORWARD 1 JANUARY		7,429	8,160
		<hr/>	<hr/>
BALANCE CARRIED FORWARD 31 DECEMBER		2,295	7,429
		<hr/>	<hr/>

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of total recognised gains or losses is presented. There were no discontinued activities during the current or preceding period.

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

BALANCE SHEET

AS AT 31 DECEMBER 2021

		2021		2020	
	<i>Notes</i>	£	£	£	£
CURRENT ASSETS					
Debtors – income tax recoverable	5	1,100		1,500	
Cash at bank		<u>1,855</u>		<u>6,559</u>	
		2,955		8,059	
CURRENT LIABILITIES					
Accruals and other creditors		<u>(660)</u>		<u>(630)</u>	
NET CURRENT ASSETS			<u>2,295</u>		<u>7,429</u>
UNRESTRICTED FUNDS			<u>2,295</u>		<u>7,429</u>

The financial statements were approved by the trustees on August 2022 and signed on their behalf by:

Trustee

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

- Checkpoint Christian Youth Trust is an unincorporated charity registered in England and Wales. The principal address is Fairacre, Canon Pyon, Herefordshire, HR4 8PL.

- **Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- **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. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

- **Income**

Donations are accounted for when received by the charity. Other income, including income tax recovery is accounted for on an accruals basis.

- **Expenditure**

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Charitable expenditure: Costs in furtherance of the charity's objects - all expenditure directly related to the objects of the charity.
- (ii) Governance costs: All expenditure to comply with statutory and legal requirements.

- **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are accounted for in the period to which they relate.

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2 Expenditure

	<i>Charitable expenditure</i>	<i>Governance costs</i>	<i>Total 2021</i>	<i>Total 2020</i>
	£	£	£	£
Salaries (incl pensions) (see note 4)	24,848	-	24,848	24,105
Travel – other	904	-	904	1,003
Property rent	1,800	-	1,800	1,800
Software	1,202	-	1,202	1,194
Independent examiner's fee	-	660	660	630
Insurance	231	-	231	223
Books and other materials	261	-	261	356
Telephone	42	-	42	-
Travel - trustee	60	-	60	-
Training - trustees	300	-	300	-
Postage and stationery	129	-	129	191
	<u>29,777</u>	<u>660</u>	<u>30,437</u>	<u>29,502</u>

3 Taxation

As a registered charity, the Trust is generally exempt from Income Tax, Corporation Tax and Capital Gains Tax.

4 Employee information

	<i>2021</i>	<i>2020</i>
	£	£
Wages and salaries	24,322	23,560
Social Security costs	-	-
Pension contributions	526	545
	<u>24,848</u>	<u>24,105</u>
	<u>No</u>	<u>No</u>
The average number of persons employed during the year was	1	1

Trustees' remuneration

The trustees were paid no remuneration in the period. One trustee, Roger Wiebkin, had expenses of £60 (2020: £nil) reimbursed to him.

CHECKPOINT CHRISTIAN YOUTH TRUST

England & Wales - Charity number 1105112

Accounts

**CHECKPOINT CHRISTIAN YOUTH TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
REGISTERED CHARITY NO 1105112**

Skingle Helps & Co
Chartered Accountants
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
INDEX
YEAR ENDED 31 DECEMBER 2020

	Page
Charity information	2
Trustees' report	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 - 8

CHECKPOINT CHRISTIAN YOUTH TRUST**REGISTERED CHARITY NO 1105112****CHARITY INFORMATION****YEAR ENDED 31 DECEMBER 2020****TRUSTEES**

Alison Gaster
Tirzah Jones
John Mansell
Ruth Price
Lorna Ruth
Roger Wiebkin - Chair
Timothy Wilson

PRINCIPAL OFFICE

Fairacre
Canon Pyon
Herefordshire
HR4 8PL

BANKERS

Lloyds TSB Bank PLC
3 Corn Square
Leominster
Herefordshire
HR6 8LR
Sort code 30-94-99
Account No 1138285

SOLICITORS

Lawson Lewis & Company
37 Brassey Avenue
Hampden Park
Eastbourne
East Sussex
BN22 9QD

ACCOUNTANTS

Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2020

OBJECTS

The principal objects contained in this declaration are:

- (i) to advance the Christian faith particularly amongst children and young people in the schools, colleges, other educational establishments, churches and Christian organisations in Herefordshire and elsewhere
- (ii) to advance education in accordance with Christian principles in the said locality and elsewhere

ORGANISATION

The charity is governed by a declaration of trust dated 12 July 2004.

REVIEW OF THE PERIOD AND FUTURE PROSPECTS

We continue to be grateful for the support of many individuals and Churches who are kept up to date through the regular prayer letters and information meetings which, over this last year, have been held at Leominster Baptist Church.

CheckPoint regularly goes into 19 different schools doing Collective Worship times, Spotlight after-school clubs, and Old & New Testament Bible Explorer courses. In addition, we had opportunity to do several Bible or Christian - life themed lessons in several schools during the year.

Joe Whitfield has continued to grow the work and has been appreciated by the schools.

The reserves of the charity were £7,429 (2019: £8,160) at the end of the period. The trustees regularly review the level of reserves held by the charity and are satisfied that they are appropriate to its current circumstances.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees should:

- select suitable accounting policies and apply them consistently;
- make judgements that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which 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 requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOR AND ON BEHALF OF THE TRUSTEES

Trustee

23rd August 2021

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
CHECKPOINT CHRISTIAN YOUTH TRUST**

REGISTERED CHARITY NO 1105112

I report on the financial statements of the Checkpoint Christian Youth Trust for the year ended 31 December 2020, which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

John Helps BSc ACA
Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

August 2021

CHECKPOINT CHRISTIAN YOUTH TRUST
REGISTERED CHARITY NO 1105112
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	<i>Notes</i>	2020	2019
		£	£
Income			
Donations		28,736	27,262
Interest received		35	5
		<hr/>	<hr/>
Total income		28,771	27,267
Expenditure			
Charitable expenditure	2	28,872	30,435
Governance costs		630	630
		<hr/>	<hr/>
Total expenditure		29,502	31,065
NET EXPENDITURE FOR THE YEAR		(731)	(3,798)
BALANCE BROUGHT FORWARD 1 JANUARY		8,160	11,958
		<hr/>	<hr/>
BALANCE CARRIED FORWARD 31 DECEMBER		7,429	8,160
		<hr/>	<hr/>

All recognised gains and losses are reflected through the statement of financial activities and no separate statement of total recognised gains or losses is presented. There were no discontinued activities during the current or preceding period.

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

BALANCE SHEET

AS AT 31 DECEMBER 2020

		2020		2019	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors – income tax recoverable	5	1,500		1,445	
Cash at bank		<u>6,559</u>		<u>7,345</u>	
		8,059		8,790	
CURRENT LIABILITIES					
Accruals and other creditors		<u>(630)</u>		<u>(630)</u>	
NET CURRENT ASSETS			<u>7,429</u>		<u>8,160</u>
UNRESTRICTED FUNDS			<u>7,429</u>		<u>8,160</u>

The financial statements were approved by the trustees on 23rd August 2021 and signed on their behalf by:

Trustee

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

- Checkpoint Christian Youth Trust is an unincorporated charity registered in England and Wales. The principal address is Fairacre, Canon Pyon, Herefordshire, HR4 8PL.

- **Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- **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. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

- **Income**

Donations are accounted for when received by the charity. Other income, including income tax recovery is accounted for on an accruals basis.

- **Expenditure**

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Charitable expenditure: Costs in furtherance of the charity’s objects - all expenditure directly related to the objects of the charity.
- (ii) Governance costs: All expenditure to comply with statutory and legal requirements.

- **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are accounted for in the period to which they relate.

CHECKPOINT CHRISTIAN YOUTH TRUST

REGISTERED CHARITY NO 1105112

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Expenditure

	<i>Charitable expenditure</i>	<i>Governance costs</i>	<i>Total 2020</i>	<i>Total 2019</i>
	£	£	£	£
Salaries (incl pensions) (see note 4)	24,105	-	24,105	23,574
Travel – other	1,003	-	1,003	2,927
Property rent	1,800	-	1,800	1,400
Software	1,194	-	1,194	1,282
Independent examiner's fee	-	630	630	630
Insurance	223	-	223	398
Books and other materials	356	-	356	345
Telephone	-	-	-	239
Travel – trustee	-	-	-	200
Postage and stationery	191	-	191	45
Bank charges	-	-	-	25
	<u>28,872</u>	<u>630</u>	<u>29,502</u>	<u>31,065</u>

3 Taxation

As a registered charity, the Trust is generally exempt from Income Tax, Corporation Tax and Capital Gains Tax.

4 Employee information

	2020	2019
	£	£
Wages and salaries	23,560	23,120
Social Security costs	-	-
Pension contributions	545	454
	<u>24,105</u>	<u>23,574</u>
	No	No
The average number of persons employed during the year was	<u>1</u>	<u>1</u>

Trustees' remuneration

The trustees were paid no remuneration in the period. One trustee, Tirzah Jones, had expenses of £nil (2019: £200) reimbursed to her.